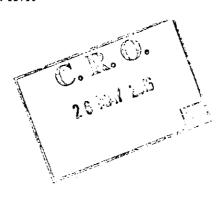


Directors' report and financial statements

Year ended 30 June 2015

CRO Registered number 371490 Charity Registration Number 20054878 CHY Number 15710





## Directors' report and financial statements

Contents	Page
Directors and other information	1
Directors' report	2 - 11
Statement of directors' responsibilities in respect of the directors' report and the financial statements	12
Independent auditor's report	13 - 14
Statement of financial activities	15
Balance sheet	16
Notes forming part of the financial statements	17 - 20

Directors

## Directors and other information

Noel Smyth (Chairman) Bryan Lawlor

Nigel Kinnaird (UK)

Secretary Alannah Smyth

3 Arkle Road Registered office Sandyford

Dublin 18

Auditor **KPMG** 

Chartered Accountants 1 Stokes Place

St. Stephen's Green

Dublin 2

Bank of Ireland Principal bankers Lower Baggot Street

Dublin 2

Noel Smyth & Partners Solicitors

22 Fitzwilliam Square

Dublin 2

### Directors' report

The directors present their report and the audited financial statements for the year ended 30 June 2015.

#### Principal activities and organisation mission

The mission of the 3Ts (Turn the Tide of Suicide) is to help turn the tide of suicide through Research, Intervention and Support. The principal activity of the charity is to raise awareness of the issue of suicide & self-harm, and, most importantly, of the help that is available for those in crisis. In addition, the 3Ts provides funding support to other organisations working in the field and commissions innovative research projects and other selected programmes in the fields of suicide, self-harm, and mental health. The charity lobbies Government and we encourage all citizens to hold successive and future governments to account on providing adequate funding and to remind elected representatives of their failure to provide proper or adequate funding to resource the prevention of suicide to date.

#### Directors and secretary and their interests

The directors and secretary of the company are outlined on page 1.

### Post balance sheet events

There have been no significant events affecting the company since the balance sheet date which would require disclosure in, or adjustment to, the financial statements.

### Accounting records

The directors believe that they have complied with the requirements of Section 281 to 285 of the Companies Act 2014 with regard to adequate accounting records by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records are maintained at 3 Arkle Road, Sandyford, Dublin 18.

#### Auditor

In accordance with Section 383(2) of the Companies Act 2014, the auditor, KPMG, Chartered Accountants, will continue in office.

Directors' report (continued)

#### CHAIRPERSON'S REPORT - Noel Smyth

#### Background:

The No. 1 killer of young men in Ireland is not cancer, nor is it road traffic deaths, it is Suicide. Whilst latest confirmed official figures (CSO 2014) indicate 459 deaths by suicide, it is believed that over 600 people in Ireland die through suicide annually equating to approx. two deaths by suicide every day in Ireland. Three times more people die by suicide than die on our roads and yet only a fraction of the funding spent on road safety is spent on suicide prevention. There are a staggering 11,126 presentations of deliberate self-harm annually to A & E Departments in 2014, but the true figure is believed to be in the region of 60,000. Of the 11,126 cases in 2014, 786 cases of self-harm by attempted hanging were recorded. This was a 7% increase from 2013.

The 3Ts was co-founded in 2003 by solicitor & businessman, Noel Smyth, and eminent psychiatrist, Prof Kevin Malone of SVUH & UCD, together with Joe MacAvin, of the Mater Foundation. At the time suicide was a taboo subject and so the 3Ts was established to raise awareness of the issue of suicide and to help prevent future suicide deaths through Research, Intervention & Support. Since then 3Ts has developed a strong supporter base, becoming a voice for many in reflecting concerns about the devastating effect suicide has on Irish society and the need for change in policy and implementation both at national and community levels.

#### Results:

In year end June 2015, 3Ts had an income of €142,718 and spent €234,094. Income was generated solely through donations, charity partnerships, third party fundraising activities and dedicated 3Ts activities.

€64,812 was spent on staff salaries, €24,898 on administration & governance costs and €29,520 professional fees. Additional major elements of expenditure during this financial year were in funding a new mental health initiative aimed at children & parents called 'Parents Plus & Working Things Out' which is headed up by Dr John Sharry and the 3Ts ongoing campaign for a Suicide Prevention Authority in advance of the General Election 2015.

Full results for the year are set out on page 15.

## Structure, Governance and Management:

The 3Ts is constituted as a company limited by guarantee without a share capital. Its purpose and objects are set out in its Memorandum of Association and how it conducts business is set out in its Articles of Association. Both these documents are available upon request and are publicly available from the Companies Registration Office website <a href="https://www.cro.ie">www.cro.ie</a>.

Directors' report (continued)

### CHAIRPERSON'S REPORT - Noel Smyth (continued)

#### Board & Committee:

The Board of Directors is made up of three people, comprising Noel Smyth, Nigel Kinnaird and Bryan Lawlor. Chairperson of the Board is Noel Smyth.

The Charity has an active Committee that meets on a regular basis comprising Chairman, Noel Smyth, Lise Alford (Executive) Manager, Sara Kelly (Executive), Mental Health Co-ordinator, and Company secretary, Alannah Smyth, Solicitor, together with a group of volunteers currently comprising Joe MacAvin, Geoffrey Canavan and Fiona Lavin. Their expertise ranges from healthcare, mental health, legal, business, PR and Marketing. The Committee continuously helps to promote 3Ts' activities in ensuring the Charity secures best value for the money raised and ensures that we put forward our Mission Statement with a view to arranging funds to achieve those goals. A presentation is prepared for the Board by the Executive Manager in respect of any proposed project or activity and through the Committee, the Board is presented with various projects from time to time. All decisions in relation to the expenditure of monies, the making of grants and any related matters are all made following a thorough examination by the Executive Manager with support from A N Other Committee Member and are then submitted to the Board for approval, except in instances where such matters fall under the direct remit of the Board.

With the exception of the 3Ts staff representatives on the committee, members of the 3Ts committee and directors of the 3Ts board all provide their time and expertise on a voluntary basis and do not receive a salary for their work for the charity.

Decisions reserved for the board to make include:

- The Company's strategic plans and annual operating budgets;
- · Projects outside the scope of the strategic plan;
- Litigation;
- · Appointment/Removal of Committee Chairs & Members;
- Appointment/Removal of Staff and approval of new staff positions;
- Appointment/Removal of Auditors;
- Approval of Contracts with term exceeding one year or financial liability on 3Ts exceeding 65,000;
- Annual Review of Risk and Internal Control;

Whilst the board of directors is ultimately responsible for 3Ts and for the above list, certain duties and responsibilities are delegated from the Board of Directors to the Manager or to a sub-Committee and onward to the staff. This includes implementation of the strategic plan; co-ordination of staff and volunteer resources, implementation of programmes, projects and supporting materials; liaison with service and other suppliers and other administrative duties. The Manager is also responsible for the provision of regular reports and documents for consideration to the 3Ts board and 3Ts committee. From time to time, 3Ts enters into partnerships with other organisations on specific projects or in specific work areas. These agreements are determined by a "Memorandum of Understanding" which is usually approved by the board of directors. If 3Ts agrees to provide funding to any other charitable organisation, it first considers a detailed submission for the organisation seeking such funding and then monitors its funding going forward. The Charity first secures (often on a probono basis) tax, accountancy and legal advice prior to any contract or agreement being entered into by the Charity.

Directors' report (continued)

### CHAIRPERSON'S REPORT - Noel Smyth (continued)

#### Staff:

The 3Ts employ two permanent staff members based in an office in Dublin 18 and headed up by the Chairman, Noel Smyth who also carries out an executive function on the day to day operation of the charity.

Manager: Lise Alford

Mental Health Co-ordinator: Sara Kelly\*

\*Sara Kelly left 3ts on July 17th 2015 and was replaced by Scott Ahearn as Mental Health Co-Ordinator for 3ts on 21st September 2015.

The staff report to directly to the Chairman with certain decisions reserved for the committee and onward to the board.

#### Ethos & Activities:

### Research:

There was no 'sole' research activity undertaken during this accounting year. However, funding was continued for the collaborative programme 'Parents Plus & Working Things Out' which also incorporates research since its commencement in September 2014.

#### Intervention:

- ILife Suicide Prevention Helpline: In keeping with strategy to avoid duplication of services there was a transfer of services from 1Life Helpline to the Samaritans in 2014.
- Self Help eLibrary on www.3ts.ie

3Ts continues to host a Self Help eLibrary comprising a range of booklets covering a variety of mental health topics. This online Self Help eLibrary was conceived as a 'first step' towards recovery for individuals who may not have had direct access to therapy or key information which could be of help. The literature, which was written by clinical psychologists, include the following topics – Alcohol & You, Anxiety, Bereavement, Panic, Post Traumatic Stress, Depression, Post Natal Depression, Self-Harm and Obsessions & Social Anxiety. The booklets are available in a variety of formats – they are available in audio format, can be viewed online in PDF or downloaded to view or print.

SafeTALK Training

SafeTALK (Suicide Alertness for Everyone) is an internationally recognised half-day training programme that increases suicide alertness and prepares participants to identify individuals who may be at risk of suicide. 3Ts continue to be a National Office for Suicide Prevention approved SafeTALK training provider. SafeTALK participants are equipped with all the skills necessary to become active in preventing suicide. 3TS SafeTALK facilitators are now available to provide SafeTALK workshops for many of Ireland's leading companies and organisations, as well as community groups and other interested parties.

Directors' report (continued)

### CHAIRPERSON'S REPORT - Noel Smyth (continued)

Ethos & Activities: (continued)

- 3TsTALK Mental Health Workshops

3TsTALK workshops were developed to help participants to improve their mental health. The workshops are targeted towards businesses, schools & colleges, community, sporting and other interested groups and are tailor-made to meet the needs of the particular group.

#### Funding Support:

It is the ethos of the 3Ts to distribute a certain amount of funds raised to other organisations working in the field of suicide prevention, post-vention and intervention, whether to support service provision or to assist in funding research.

Over the years, 3Ts has invested heavily in research and on supporting suicide intervention, prevention and post-vention initiatives, and continues to donate a portion of funds raised to other groups and organisations working at the coal-face or to partnerships in specific programmes which we believe will help prevent future deaths by suicide.

Funding was allocated to the following organisations:

- Living Links National
- Living Life Counselling
- Wexford Marinewatch (funding in Oct 2014)
- Talk To Tom (Funded 1k in Oct 2014)
- Parents Plus & Working Things Out

3Ts also supports a wide variety of organisations through sign-posting and promotional activities on social media and via our website <a href="https://www.3ts.ie">www.3ts.ie</a>.

#### Awareness Activities (see also Fundraising):

Since its foundation, 3Ts has been involved in a variety of successful awareness projects which have contributed to bringing the problem to the public consciousness. The charity continually lobbies Government and actively promotes the necessity for increased funding and better services to help prevent further loss of life through suicide. During this year, these activities included but were not limited to:

- 3Ts Golf Tournament supported by 3ts Patron, Padraig Harrington. This annual tournament is
  open to all GUI Clubs and serves both as an awareness raising and fundraising activity in
  communities nationwide.
- Suicide Authority: General Election Campaign see Suicide Prevention Authority proposal below
- Cork based band The Shruggs released a single on behalf of 3TS in September of 2014. The single 'Keep On Smiling' received national coverage and was aired on many national and local, radio stations.
- Additionally, 3ts were one of the main beneficiaries of the Twomey Remorial Weekend 2014, which is an annual event organised by Elber Twomey in memory of her husband Conor and her children Oisin and Elber Marie Twomey. In addition to raising valuable funds for a variety of mental health initiatives, this event raises awareness for 3ts & the importance of proper suicide prevention measures.

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Directors' report (continued)

### CHAIRPERSON'S REPORT - Noel Smyth (continued)

Ethos & Activities: (continued)

#### Collaboration:

The 3Ts undertook to expand its collaborative efforts during the year 2014/15, resulting in participation in the following activities:

- Participation in an EU Mental Health Strategy initiative organised by Sinn Fein MEP Liadh ni Riada
- Participation in development of the new National Strategic Framework for Suicide Prevention:
   3Ts was represented by Lise Alford, as a member of the Engagement Advisory Group coordinated by the National Office for Suicide Prevention (NOSP) and in collaboration with other stakeholders.
- Membership of Dun Laoghaire Rathdown Chamber of Commerce.
- Charity Partnerships (see Fundraising below)

Continued support and promotion of other organisations, events and activities including those of fellow suicide prevention, intervention and post-vention charities, and those of the National Office for Suicide Prevention.

### Lobbying: Government, Political & General:

#### About 3TS call for a Suicide Prevention Authority

Since its foundation, 3TS has been calling for a concerted approach to suicide and believes that only a Suicide Prevention Authority, or similar entity, similar in structure to the Road Safety Authority can deliver an effective solution. A comparable structure adopted in Scotland, where £25 million was allocated to tackling suicide, resulted in a 25% decrease in those dying by suicide over a period of 5 years.

#### Current Suicide Landscape Ireland

- 459 people died by Suicide in Ireland in 2014. Annual figure estimated to be closer to 600 per year (including undetermined & other deaths). The island of Ireland has one of the highest rates of suicide in young men in Europe
- We believe each successive Government in Ireland over the past twelve years has failed to adequately address the issue of Suicide in Ireland\*
- 'Reaction' to suicide is at its strongest in the aftermath of 'high profile' deaths by Suicide but little actually changes to address it once the 'story' has dissipated
- Whilst much good work is in progress by the NOSP and related offices, the actual issue of Suicide in Ireland is largely ignored in terms of statutory service provision
- Prevention Services are generally charitable organisations which are grossly under-funded\*
- We still have no definitive breakdown on the actual amount being spent on Suicide Prevention in Ireland\*
- There is no definitive list of co-ordinated suicide prevention and related services in Ireland\*
- History also suggests that monies intended for Suicide Prevention & Mental Health in Ireland have actually been used to plug budget deficits elsewhere within the health service

Directors' report (continued)

#### CHAIRPERSON'S REPORT - Noel Smyth (continued)

Lobbying: Government, Political & General: (continued)

What would a Suicide Prevention Authority Do?

- Create a Framework for Suicide & Self Harm Prevention in Ireland
- Change Current Thinking That Suicide Cannot be Prevented Via a Sustained Public Information Campaign - Advertising, PR & Marketing
- Accelerate a Mental Health and Suicide Prevention Education Framework that will be included on the National Education Curriculum - Primary, Secondary, Third Level
- Implement recommendations arising out of National Research which examines all aspects of Suicide in Ireland
- Set up a Public Accounts Committee to investigate how monies are being spent and adjudge their efficacy
- Create an obligatory Suicide Prevention Programme Qualification for all Teachers, Counsellors, GP's, Nurses, Gardai, Prison Wardens
- Set up a dedicated Suicide Prevention service in every A&E unit in Ireland
- Set up a dedicated Suicide Prevention 24/7 GP on call service in every town and city in Ireland
- Set up a dedicated suicide emergency service operating 24/7 to allow patients in extreme distress and danger to be referred to these services by A&E/GPs without delay.
- Fund provision of effective bereavement services for those who have been bereaved through Suicide.
- Monitor and control delinquent cyber bullying websites, engage counselling services and generally act as a "watch dog" to protect those in a vulnerable state of mind.
- There is positive work being done and we all acknowledge that but we need to build on that in a systematic way
- Coordinate so that best service providers are available to everyone in Ireland.

Suicide Prevention Authority Activity 2014/2015: 3TS sought to highlight the above statistics and subsequent importance of establishing a Suicide Prevention Authority amongst prospective General Election candidates.

General Election Candidates: An information dissemination campaign was devised, targeting all incumbent Ministers, TDs and Senators in the first half of 2015 as an 'advance' General Election 2015 activity. Each received information regarding the need for a Suicide Prevention Authority, the offer of further information/engagement with 3TS and a request for that TD/ Minster to pledge their support for the establishment of a Suicide Prevention Authority as part of their political manifesto upon seeking re-election later in the year.

Draft Bill: 3TS ramped up their campaign for a Suicide Prevention Authority via the preparation of a Draft Legal Bill for the provision of an Authority which sets out preliminary legislation to lower death by suicide in Ireland in the same way that the RSA has lowered deaths on Irish roads.

Media: Subsequent national and local print press & broadcast interviews were conducted by Chairman Noel Smyth, urging the public to consider the issue of suicide prevention and candidates' policy on same when making political choices.

Directors' report (continued)

CHAIRPERSON'S REPORT - Noel Smyth (continued)

Lobbying: Government, Political & General: (continued)

Results: Many party affiliated and independent candidates engaged with 3TS, acknowledged the need for a more focused approach to Suicide Prevention and subsequently pledged their support for the establishment of a national Authority.

The 3TS Campaign for a Suicide Prevention Authority is an ongoing activity.

**Fundraising** 

The 3Ts receives no statutory funding and relies instead on its own fundraising activities, those of its third party fundraisers, and supporters and corporate and other charity partnerships.

#### Charity Partnerships

SPAR Charity of the Year: 3Ts had enjoyed the privilege of being SPAR Charity of the Year since 2009. To date from 2009 to year end June 2015, SPAR has raised €1,196,890 for 3Ts.

Many individuals, organisations and businesses from all over the country support 3TS work via fundraising activities helping us to fund 3TS's Suicide Prevention research, intervention & education initiatives.

3TS have been honoured to work directly with many groups & individuals in the period 2014 - 2015, ensuring that each receives expert support for their fundraising activity. We value each and every fundraiser and fundraising activity. These days, we have supporters running 5k and 10k races, full marathons, triathlons, marathon cycles and even the odd Ironman Race. We appreciate the commitment in time and effort that goes into training for activities, let alone the additional effort required to raise sponsorship monies in tandem. We would like to extend our thanks to all our supporters and fundraisers who worked so tirelessly on our behalf during this year.

Some highlights this year include, but are not limited to:

- 12ks of Christmas: 12k Run in Kilkenny on 12 consecutive nights led by Ger Griffin and attracting hundreds of participants fundraising in aid of both Console and 3Ts;
- Twomey Remorial Weekend, Cork fundraising in aid of a number of charities including 3Ts
- Waxing Night: Eilbhlin Nic Dhonnacha
- Dublin to Belfast Charity Walk Stephen O'Toole
- Cryptic Conundrums Dave Connolly
- Carlow College Gig night
- Rathnure 10k in aid of 3Ts
- Clonmel Golf Club Fundraiser
- Kennedy Table Quiz
- Muck-it Challenge in aid of 3Ts
- Oughterard Pool Competition
- Run Reg Run: Regina O'Reilly Run from Nottingham UK to Castleblayney, Co Monaghan
- Connor McKeon & his Big Band: National Concert Hall Concert.

Directors' report (continued)

CHAIRPERSON'S REPORT - Noel Smyth (continued)

Fundraising: (continued)

#### Website & Social Media:

3Ts continued to consolidate its presence on Twitter and over the course of the year increased our activity and audience both on Twitter and on Facebook. 3Ts utilises these platforms to comment, disseminate news, sign-post to services and acknowledge and give account of activities of the charity, its supporters and third party fundraisers. These platforms provide the charity with an opportunity to engage with others interested in the field of suicide prevention, intervention or post-vention and to solicit feedback from those engaging or following the charity's pages.

#### www.3Ts.ie

For many years, 3Ts has worked with Strategic Digital Consultancy, Arekibo. Arekibo provide an expert team of designers and developers who work closely with 3Ts to ensure the 3Ts website is accessible, easily navigated and a useful resource for anyone seeking information about suicide whether sign-posting to services, to download reports or to access news or views of the charity. 3Ts staff undertake all updates and site maintenance in-house which ensures 3ts ie is constantly up to date and relevant.

Directors' report (continued)

CHAIRPERSON'S REPORT - Noel Smyth (continued)

Fundraising: (continued)

#### Chairman's Summary:

According to the most recent statistics, 2 people die by suicide every day in Ireland representing an annual total of 600 lives lost. The number 1 killer of young men in Ireland is not cancer nor is it road deaths, it is suicide. No town, city or county in Ireland remains unaffected by suicide and too often, many of our families and friends can identify personally with the issue having been directly affected by the death of a loved one.

Since our foundation in 2003, 3TS has funded, commissioned and supported a range of research projects, grass roots organisations, suicide prevention programmes and centres and have overseen the distribution of funds to charities working in the field.

3TS receives no government/ statutory funding and is funded by donations and fundraising activities alone. It is our firm view that until the Government commits full funding to the implementation of its existing suicide prevention strategy, the problem of suicide in Ireland will continue to escalate.

The Road Safety Authority model has demonstrated that a properly funded and focused campaign can make a real difference. Similarly, we believe that an independent National Suicide Authority could make a difference in saving lives lost to Suicide in Ireland. We actively lobby Government to properly fund existing suicide prevention strategies and are continuing our campaign for the formation of such an Authority.

The 3Ts can only survive on the basis of the huge support that we receive from people who have the same concern as we have the need to bring about the prevention of suicide in Ireland. Ireland needs more committed resources and most importantly we need commitment from Government that the issue of suicide prevention is one that is firmly on their agenda and not just vague promises in their manifesto.

3Ts believe that we owe it to upcoming generations to make this world / country a safer and better place, where they can find help when and if they need it.. We cannot say at this remove that we have a better world or a better society than the one left to us by our parents and by those who wrote our Constitution unless we insist that future generations are not haunted by the stigma of suicide and our individual failure on their behalf. We must insist that our politicians bring suicide to the top of the agenda of human rights i.e. the right to live even though we sometimes feel we want to die. We have to protect those who are and continue to be most vulnerable. It is the mission of 3Ts together with a number of suicide charities to work towards that very end.

On behalf of the board

N. Smyth

B. Lawlor Director 2016

Statement of directors' responsibilities in respect of the directors' report and the financial statements

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company and of its profit or loss for that year. In preparing these financial statements, the directors are required to:

- · select suitable accounting policies and then apply them consistently;
- · make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a Directors' Report that complies with the requirements of the Companies Act 2014.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

N. Smyth Director B. Lawlor Director



KPMG
Audit
1 Stokes Place
St. Stephen's Greer
Dublin 2
D02 DE03
Ireland

## Independent auditor's report to the members of 3T's Limited

We have audited the financial statements ("financial statements") of 3T's Limited for the year ended 30 June 2015 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

### Opinions and conclusions arising from our audit

### 1 Our opinion on the financial statements is unmodified

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 30 June 2015 and of its result for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

## 2 Our conclusions on other matters on which we are required to report by the Companies Act 2014 are set out below

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

In our opinion the information given in the Directors' Report is consistent with the financial statements

## 3 We have nothing to report in respect of matters on which we are required to report by exception

ISAs (UK & Ireland) require that we report to you if, based on the knowledge we acquired during our audit, we have identified information in the annual report that contains a material inconsistency with either that knowledge or the financial statements, a material misstatement of fact, or that is otherwise misleading.

In addition, the Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made.



## Independent auditor's report to the members of 3T's Limited (continued)

## Basis of our report, responsibilities and restrictions on use

As explained more fully in the Statement of Directors' Responsibilities set out on page 12, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

An audit undertaken in accordance with ISAs (UK & Ireland) involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Whilst an audit conducted in accordance with ISAs (UK & Ireland) is designed to provide reasonable assurance of identifying material misstatements or omissions it is not guaranteed to do so. Rather the auditor plans the audit to determine the extent of testing needed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements does not exceed materiality for the financial statements as a whole. This testing requires us to conduct significant audit work on a broad range of assets, liabilities, income and expense as well as devoting significant time of the most experienced members of the audit team, in particular the engagement partner responsible for the audit, to subjective areas of the accounting and reporting.

Our report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Tom McEvoy

for and on behalf of

**KPMG** 

Chartered Accountants, Statutory Audit Firm

1 Stokes Place St. Stephen's Green Dublin 2

14

24 May 2016

# Statement of financial activities for the year ended 30 June 2015

		2015	2014
	Note	€	$\epsilon$
Incoming resources			
Incoming resources from generated funds			
- Voluntary income	2	103,450	296,548
- Investment income	2	31	62
- 3Ts dedicated activities	2	39,237	50,696
Total incoming resources		142,718	347,306
Resources expended			
Charitable activities		72,231	74,000
Cost of generating funds		42,633	68,133
Management, admin and governance costs		119,230	132,109
Total resources expended		234,094	274,242
(Deficit)/surplus for the year	9/10	(91,376)	73,064

The company had no recognised gains or losses in the financial year or the preceding financial year other than those shown in the statement of financial activities.

On behalf of the board

## Balance sheet as at 30 June 2015

	Note	2015 €	2014 €
Fixed assets Financial assets	6	100	100
Current assets Debtors Cash at bank and in hand	7	29,657 307,225	5,327 429,830
		336,882	435,157
Creditors: amounts falling due within one year	8	(3,684)	(10,583)
Net current assets		333,198	424,574
Net assets		333,298	424,674
Funds of the charity Unrestricted funds	9	333,298	424,674
Total funds	10	333,298	424,674

On behalf of the board

N. Smyth Director

B. Lawlor Director

#### Notes

forming part of the financial statements

#### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Basis of preparation

The financial statements have been prepared under the historic cost convention and with reference to the recommendations of the revised Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued by the Charity Commissioners in 2005.

#### **Taxation**

The company has been recognised by the Charities Section of the Revenue Commissioners as being a body established for charitable purposes within the meaning of Section 207 TCA, 1997 and accordingly is exempt from corporation tax.

### **Incoming resources**

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised when there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from fundraising activities is recognised as earned, as the related goods and services are provided.

Investment income is recognised on a receivable basis.

### Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

## Notes (continued)

2	Sources of income	2015 €	2014 €
	Unrestricted funds Donations 3Ts dedicated activities Deposit interest	103,450 39,237 31	296,548 50,696 62
	Total incoming resources	142,718	347,306
3	Statutory and other information	2015 €	2014 €
	Auditor's remuneration Directors' remuneration	<u>.</u>	-
4	Staff numbers and costs	Average number of employees	
	Administration	2015 2	2014
	The aggregate payroll costs of this person were as follows:	******	· · · · ·
		2015 €	2014 €
	Wages and salaries Social welfare costs	58,521 6,291	55,402 5,956
		64,812	61,358

## 5 Tax on (deficit)/surplus on ordinary activities

The company has been recognised by the Charities Section of the Revenue Commissioners as being a body established for charitable purposes within the meaning of Section 207 TCA, 1997 and is accordingly exempt from corporation tax.

## Notes (continued)

6	Financial fixed assets	2015 €	2014 €
	Shares in subsidiary undertaking at cost:		
	At beginning and end of year	100	100
	The financial asset comprises 100% of the issued share capital o Limited, which is operating in Ireland and has its registered offic Dublin 18.		
7	Debtors	2015 €	2014 €
	Other debtors	29,657	5,327
8	Creditors: amounts falling due within one year	2015 €	2014 €
	Accruals and deferred income PAYE/PRSI	1,420 2,264	3,542 7,041
		3,684	10,583
9	Statement of movements on statement of financial activities	2015 €	2014 €
	At beginning of year (Deficit)/surplus for the year	424,674 (91,376)	351,610 73,064
	At end of year	333,298	424,674

## Notes (continued)

10	Reconciliation of movement in funds of the charity	· 2015 €	2014 €
•	Opening funds (Deficit)/surplus for the year	424,674 (91,376)	351,610 73,064
	Closing funds	333,298	424,674

## 11 Company status

The company is limited by guarantee and does not have share capital which would require disclosure in, or adjustment to, the financial statements.

## 12 Post balance sheet events

There have been no significant post balance sheet events which would require disclosure in, or adjustment to, the financial statements.

## 13 Approval of financial statements

The directors approved the financial statements on 24 May 2016.