

Company Registration Number: 371490
Charity Number: CHY 15710
Charities Regulatory Authority Number: 20054878

3T'S COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Kieran Ryan & Co.
Chartered Accountants and Statutory Audit Firm
20 Upper Mount Street
Dublin 2

3T'S COMPANY LIMITED BY GUARANTEE

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**3T'S COMPANY LIMITED BY GUARANTEE
REFERENCE AND ADMINISTRATIVE INFORMATION**

Directors	Noel Smyth Alannah Smyth Bryan Lawlor (resigned 30 June 2025)
Company Secretary	Alannah Smyth
Charity Number	CHY 15710
Charities Regulatory Authority Number	20054878
Company Registration Number	371490
Registered Office and Principal Address	The Lodge Ballyogan Road Sandyford Dublin 18
Auditors	Kieran Ryan & Co. Chartered Accountants and Statutory Audit Firm 20 Upper Mount Street Dublin 2
Principal Bankers	Bank of Ireland Lower Baggot Street Dublin 2
Solicitors	Wallace Corporate Counsel LLP Waterloo Exchange Waterloo Road Dublin 4

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 30 June 2025.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not currently obliged to comply with the Statement of Recommended Practice charities SORP (effective January 2015) in accordance with FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is Limited by Guarantee not having a share capital.

Mission, Objectives and Strategy

Mission Statement

The mission of 3Ts (Turn the Tide of Suicide) is to raise awareness of the issue of suicide and mental health through research, education and support.

Principal Activities:

The principal activities of the company are:

- *Research:* 3T's funds innovative research projects to help fill the knowledge gaps around suicide and self-harm and to help inform national policy.
- *Education & Awareness:* 3T's work to raise awareness of suicide, self-harm and mental health. We deliver suicide alertness workshops and provide literature, videos and online resources related to suicide, self-harm and mental health issues and the supports available.
- *Campaigning:* 3T's campaign for adequate funding to resource suicide prevention strategies calling on Government to establish a Suicide Prevention Authority and for the establishment of 24/7 Crisis Centres to meet the needs of those in crisis through self-harm or suicidal behaviours. We also participate in campaigns co-ordinated by other organisations, both local and national.
- *Support:* 3Ts collaborate with other groups and organisations on mental health and suicide prevention activities and since our foundation have provided funding support to various NGOs working in the field.

Structure, Governance and Management

Structure

3T's is constituted as a company limited by guarantee without a share capital. The purpose and objectives and how it conducts business is set out in its Constitution. This combined document is available upon request and is publicly available from the Companies Registration Office website (www.cro.ie).

Board and staff

The directors who served throughout the financial year, except as noted, were as follows:

Noel Smyth
Alannah Smyth
Bryan Lawlor (resigned 30 June 2025)

The directors and secretary of 3T's are all voluntary and do not receive a salary for their work. The secretary who served throughout the financial year was Alannah Smyth. The company paid one employee.

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 and members;
- Appointment/removal of staff and approval of new staff positions;
- Appointment/removal of auditors;
- Approval of contracts with term exceeding one year or a financial liability on 3T's exceeding €5,000; and
- Annual review of risk and internal control.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

Financial Results

At the end of the financial year the charity had gross assets of €106,107 (2024, €96,730) and gross liabilities of €22,298 (2024, €201). The net assets of the charity have decreased by €12,720.

Principal Risks and Uncertainties

In the opinion of the directors, there are no significant risks or uncertainties impacting the company.

Compliance with Sector-Wide Legislation and Standards

3T's is constituted as a company limited by guarantee without a share capital. The purpose and objectives and how it conducts business are set out in its Constitution. This combined document is available upon request and is publicly available from the Companies Registration Office website (www.cro.ie).

3T's is registered with the Charities Regulator (registered charity no. 20054878) and meets the Regulator's annual reporting and other requirements.

3T's is compliant with the Charities Governance Code to ensure the effective management and control of our charity.

3T's works to ensure full accountability and transparency for the charity and in both 2023 and 2024 was awarded Triple Lock status by the Charities Institute Ireland and again in 2025. Triple Lock status is awarded to charities that uphold the highest standards in transparent reporting, ethical fundraising and strong governance structures. This recognition is the gold standard for Irish charities to offer assurances to donors, members and the general public. For more information on Triple Lock see <https://www.charitiesinstituteireland.ie/pages/triple-lock-standard>

3T's is committed to best practice in fundraising and is fully committed to achieving the standards contained within the Charities Regulator's Guidance for Charitable Organisations on Fundraising from the Public (the 'Guidelines').

The Guidelines exist to:

- improve fundraising practice;
- promote high levels of accountability and transparency by organisations fundraising from the public;
- provide clarity and assurances to donor and prospective donors about the organisations they support.

We, the directors of 3T's, have considered the guidelines and believe we meet the standards it sets out.

The following related documents are available to view or download on our website www.3T's.ie or can be obtained upon request from our office via email info@3T's.ie or telephone 01-2139905.

- Resolutions of 3T's board to adopt the Charities Regulator Guidelines for charitable organisations on fundraising from the public
- Donor Charter
- Public Compliance Statement
- Complaints and Feedback Procedures

For the year ended 30 June 2025, 3T's was registered with the following organisations:

- Charities Regulator (Ireland) (no.20054878)
- Charities Institute Ireland
- www.lobbying.ie
- The Wheel

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

Chairperson's Report - Noel Smyth

Background

3T's was co-founded in 2003 by lawyer & businessman, Noel Smyth, psychiatrist Professor Kevin Malone of SVUH and UCD and Joseph McAvin of the Mater Foundation. At that time, suicide was a taboo and rarely spoken about. 3T's set out to raise awareness and help prevent suicide through research, education & support.

While conversations around suicide and mental health are now more open, stigma remains a barrier to help-seeking for those experiencing suicidal ideation or mental health challenges. Awareness has improved, but the need for accessible, timely support remains critical.

More people die by suicide in Ireland than on our roads, yet only a fraction of road safety funding is allocated to suicide prevention. 3T's has consistently highlighted the impact of suicide on Irish society and the urgent need for policy & resource reform at both national and community level.

We have long advocated for a dedicated Suicide Prevention Authority and, more recently, for 24/7 crisis centres as an alternative to hospital Emergency Departments. Our research with Trinity College Dublin supports this, with key recommendations from "Accessing Help for Self-Harm and Suicidal Behaviour in the Emergency Department" now incorporated into the National Clinical Programme for Self-Harm and Suicide-related Ideation (2022).

In an increasingly complex world, external pressures continue to impact mental health. Demand for services has surged, with waiting lists for both adults and children at unacceptable levels. Increased Government investment in mental health would benefit not only individuals, but families, communities & society as a whole.

Results

In the year ended 30 June 2025, 3T's had core income of €84,614 (2024: €83,508) and spent €97,334 (2024: €85,912). Income was generated solely through donations, charity partnerships, third party fundraising activities and dedicated 3T's activities. Of the expenses, €42,546 was spent on staff salaries, €35,400 on the annual charity golf tournament, €5,872 on software maintenance. The offices are rent free and other overheads are kept to a minimum.

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

Reserves carried forward from the previous year have enabled the development & delivery of innovative programmes and initiatives during this financial year.

Board & Management

The Board of Directors is responsible for the governance of 3T's and the matters outlined in this report.

3T's collaborates with other organisations on specific projects, with all partnerships governed by Board-approved Memoranda of Understanding. Where funding is provided to external organisations, detailed proposals are reviewed in advance and monitored throughout delivery.

Appropriate tax, legal and accountancy advice is obtained, often on a pro-bono basis, before entering into any contractual agreements

Staff

The organisation is led by Chairperson Noel Smyth, who also performs an executive role in the day-to-day operations of the charity.

3T's has one permanent employee, based in Dublin 18, reporting directly to the Chairperson, with certain decisions reserved for the Board. The organisation is further supported by a dedicated group of volunteers & third-party contractors, to whom we extend our sincere thanks.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

Activities

Awareness and Education: Since its foundation, 3T's has delivered a range of awareness initiatives. We work with businesses and in the workplace, with clubs and associations, in third level colleges and with other NGOs.

3T's is an approved provider of safeTALK (Suicide Alertness for Everyone), accredited by the National Office for Suicide Prevention. This internationally recognised half-day programme equips participants to identify and respond to individuals at risk of suicide.

During this year, 3T's delivered safeTALK training across third-level institutions, sports organisations and workplaces, including sectors such as construction, engineering, banking, hospitality and healthcare. All training is provided by 3T's free of charge, with materials supplied by the NOSP under Connecting for Life.

Suicide remains a leading cause of death among young people, and we collaborate with third-level institutions to promote mental health awareness. We work closely with student unions and welfare teams on initiatives such as Share the Load, Wellbeing Weeks and other campaigns, such as social media content workshops focused on mental health messaging. These activities are often supported by safeTALK training. We actively support student engagement through these initiatives and we continue to be inspired by the commitment of student welfare teams and unions and the staff who prioritise student welfare and wellbeing.

3T's believes education & awareness are key to reducing suicide and supporting those in need.

Collaboration: In addition to third level colleges, 3T's works in partnership with organisations across the voluntary, statutory and corporate sectors, including:

- Partners in *Connecting for Life* and stakeholders in *Sharing the Vision*
- Active members of Mental Health Reform
- Supporters of the See Change Green Ribbon campaign
- Contributors to Men's Health Week through the Men's Health Forum

Research and Support: 3Ts continues to fund research and support organisations working in suicide prevention, intervention and postvention.

Since its foundation, approximately €1.5m has been allocated to research, with over €500k provided to NGOs delivering frontline services.

Trinity College Dublin Research: Our partnership with the School of Nursing and Midwifery continues to explore experiences of those presenting to Emergency Departments with self-harm or suicidal behaviour.

- Phase I (2020) examined service-user experiences
- Phase II focuses on families & companions (publication July 2025)

Findings from Phase I have already informed national policy and were incorporated into the [National Clinical Programme for Self-Harm & Suicide-related Ideation](#) (published February 2022). Through this work, we aim to improve care pathways and outcomes for those in crisis.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

Fundraising: 3T's receives no statutory funding and relies on the continued support of fundraisers, corporate partners and private donors to sustain and develop our work.

We are sincerely grateful to all who support us, whether through organising events, taking on personal challenges or making donations. Your support enables us to continue delivering our programmes and advocating for change in suicide prevention.

We are mindful that every fundraising effort is driven by a personal story—lives touched by the tragedy of suicide. Each loss impacts families, friends & communities. Our supporters and fundraisers continue to inspire us through their compassion & commitment to making a difference, and we strive to reflect that same dedication in all of our work.

Our annual Golf Tournament remains a key fundraising and awareness initiative and a valued fixture for golf clubs across Ireland. Open to all Golf Ireland clubs, the tournament is consistently fully subscribed and continues to bring communities together in support of mental health awareness. Our thanks to the management and staff of The K Club, Portmarnock Golf Club and Mount Juliet for hosting our tournament finals, and to all participating clubs and players for their ongoing support.

We thank everyone who fundraised on our behalf during the year.

Lobbying: Government and Political

3T's continues to advocate for improved mental health services and increased Government investment in suicide prevention.

We are registered with Lobbying.ie and fully comply with reporting requirements. Further details of 3T's lobbying activity are available in our return for the period on www.lobbying.ie.

Through our membership of Mental Health Reform, we have supported advocacy on mental health legislation, budget allocation and national policy implementation, including *Sharing the Vision*.

Chairperson's Summary

Ireland has a strong national strategy in *Connecting for Life*. However, many of the services required to deliver on this strategy remain under-resourced or unavailable.

Waiting times are unacceptably long, and for someone in suicidal crisis, delays in accessing care can have devastating consequences.

Emergency Departments are operating beyond capacity and are not designed to meet the specific needs of those presenting with self-harm or suicidal behaviour. Our research with Trinity College Dublin found that 13% of such individuals leave before receiving care, an unacceptable outcome.

While it is encouraging that our research has informed national policy, implementation must now be prioritised and properly resourced.

Voluntary organisations continue to play a vital role, but they cannot replace statutory services. Government must ensure appropriate, accessible care, including the provision of 24/7 mental health crisis centres alongside Emergency Departments.

It is time for greater accountability and action on suicide prevention.

As a country known for compassion, Ireland must do more to support those in crisis. 3T's remains committed to working with all stakeholders to help drive this change.

The Auditors

The auditors, Kieran Ryan & Co., Chartered Accountants and Statutory Audit Firm, have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at The Lodge, Ballyogan Road, Sandyford, Dublin 18.

Approved by the Board of Directors on 30 April 2026 and signed on its behalf by:

Noel Smyth
Director

Alannah Smyth
Director

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

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

Approved by the Board of Directors on 30 April 2026 and signed on its behalf by:

Noel Smyth
Director

Alannah Smyth
Director

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF 3T'S COMPANY LIMITED BY GUARANTEE**

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of 3T's Company Limited by Guarantee ('the Charity') for the financial year ended 30 June 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 30 June 2025 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF 3T'S COMPANY LIMITED BY GUARANTEE**

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 10, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the charity financial statements in accordance with ISAs (Ireland) and to issue an Auditor's Report, however, because of the matters described in the basis for disclaimer of opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

A further description of our responsibilities for the audit of the financial statements is provided in the appendix to this report, located at page 13, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Bennett
for and on behalf of
Kieran Ryan & Co.
Chartered Accountants and Statutory Audit Firm
20 Upper Mount Street
Dublin 2

Date: 30 April 2026

3T'S COMPANY LIMITED BY GUARANTEE
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

3T'S COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Total Funds 2024 €
Incoming Resources					
Activities for generating funds	4.1	84,614	84,614	83,508	83,508
Resources Expended					
Raising funds	5.1	97,334	97,334	85,912	85,912
Net incoming/outgoing resources before transfers					
		(12,720)	(12,720)	(2,404)	(2,404)
Gross transfers between funds		-	-	-	-
Net movement in funds for the financial year					
		(12,720)	(12,720)	(2,404)	(2,404)
Reconciliation of funds:					
Total funds beginning of the year		96,529	96,529	98,933	98,933
Total funds at the end of the year		<u>83,809</u>	<u>83,809</u>	<u>96,529</u>	<u>96,529</u>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 30 April 2026 and signed on its behalf by:

Noel Smyth
Director

Alannah Smyth
Director

3T'S COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 30 JUNE 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	-	2,561
Investments	9	100	100
		<u>100</u>	<u>2,661</u>
Current Assets			
Debtors	10	13,607	30,124
Cash at bank and in hand	11	92,400	63,945
		<u>106,007</u>	<u>94,069</u>
Creditors: Amounts falling due within one year	12	<u>(22,298)</u>	<u>(201)</u>
Net Current Assets		<u>83,709</u>	<u>93,868</u>
Net Assets		<u>83,809</u>	<u>96,529</u>
Funds			
Designated funds (Unrestricted)		<u>83,809</u>	<u>96,529</u>
Total funds		<u>83,809</u>	<u>96,529</u>

Approved by the Board of Directors on 30 April 2026 and signed on its behalf by:

Noel Smyth
Director

Alannah Smyth
Director

3T'S COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		(12,720)	(2,404)
Adjustments for:			
Depreciation		2,561	6,150
		<u>(10,159)</u>	<u>3,746</u>
Movements in working capital:			
Movement in debtors		16,517	(18,854)
Movement in creditors		22,097	(6,613)
		<u>28,455</u>	<u>(21,721)</u>
Cash generated from/(used in) operations			
		<u>28,455</u>	<u>(21,721)</u>
Net increase/(decrease) in cash and cash equivalents		28,455	(21,721)
Cash and cash equivalents at the beginning of the year		63,945	85,666
		<u>63,945</u>	<u>85,666</u>
Cash and cash equivalents at the end of the year	11	92,400	63,945
		<u><u>92,400</u></u>	<u><u>63,945</u></u>

**3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

1. General Information

3T's Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The Lodge, Ballyogan Road, Sandymount, Dublin 18 which is the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. Summary of Significant Accounting Policies

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

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102 and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Statement of compliance

The financial statements of the charity for the financial year ended 30 June 2021 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Incoming resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Income from charitable activities

Income from charitable activities includes income earned from the supply of services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance-based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time-based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

**3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

Resources expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	33.3% Straight line
Website development	33.3% Straight line

Investments

Investments held as fixed assets are stated at cost, less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related withholding tax is recognised in the income and expenditure account in the year in which it is receivable.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. Provisions Available for Audits of Small Entities

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

4. Income**4.1 Operating Activities**

	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Voluntary income	33,869	-	33,869	30,264
3T's dedicated activities	50,745	-	50,745	53,244
	<u>84,614</u>	<u>-</u>	<u>84,614</u>	<u>83,508</u>

3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

5. Expenditure

5.1 Raising Funds

	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €
Management, administrative and governance costs	61,934	-	-	61,934	56,846
Cost of generating funds	35,400	-	-	35,400	29,066
	<u>97,334</u>	<u>-</u>	<u>-</u>	<u>97,334</u>	<u>85,912</u>

6. Net Incoming Resources

	2025 €	2024 €
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	<u>2,561</u>	<u>6,150</u>

7. Employees and Remuneration

Number of employees

The average number of people employed during the financial year was as follows:

This does not include directors who volunteer their time and are unpaid as detailed in the Directors Annual Report.

	2025 Number	2024 Number
Administration	<u>1</u>	<u>1</u>
 The staff costs comprise:		
	2025 €	2024 €
Wages and salaries	38,701	34,650
Social welfare costs	3,845	3,829
	<u>42,546</u>	<u>38,479</u>

3T'S COMPANY LIMITED BY GUARANTEE
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FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

8. Tangible Fixed Assets	Fixtures, fittings and equipment €	Website development €	Total €
Cost			
At 30 June 2025	3,663	18,450	22,113
	<u>3,663</u>	<u>18,450</u>	<u>22,113</u>
Depreciation			
At 1 July 2024	3,663	15,889	19,552
Charge for the financial year	-	2,561	2,561
	<u>3,663</u>	<u>18,450</u>	<u>22,113</u>
At 30 June 2025	3,663	18,450	22,113
	<u>3,663</u>	<u>18,450</u>	<u>22,113</u>
Net book value			
At 30 June 2025	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 2024	-	2,561	2,561
	<u>-</u>	<u>2,561</u>	<u>2,561</u>
	<u>-</u>	<u>2,561</u>	<u>2,561</u>
9. Investments			Group and participating undertakings €
Investments			
Cost			
At 30 June 2025			100
			<u>100</u>
Net book value			
At 30 June 2025			100
			<u>100</u>
At 30 June 2024			100
			<u>100</u>
			<u>100</u>
10. Debtors		2025 €	2024 €
Sundry debtors		7,263	24,989
Prepayments		6,344	5,135
		<u>13,607</u>	<u>30,124</u>
		<u>13,607</u>	<u>30,124</u>
Amounts owed by subsidiary undertakings are interest-free and repayable on demand.			
11. Cash and Cash Equivalents		2025 €	2024 €
Cash and bank balances		92,400	63,945
		<u>92,400</u>	<u>63,945</u>
		<u>92,400</u>	<u>63,945</u>

**3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

12. Creditors	2025	2024
Amounts falling due within one year	€	€
Invoiced creditors	440	-
Taxation and social welfare costs	746	201
Deferred income	21,112	-
	<u>22,298</u>	<u>201</u>
	<u><u>22,298</u></u>	<u><u>201</u></u>
 13. Reserves	 2025	 2024
	€	€
At the beginning of the year	96,529	98,933
Deficit for the financial year	(12,720)	(2,404)
	<u>83,809</u>	<u>96,529</u>
	<u><u>83,809</u></u>	<u><u>96,529</u></u>

14. Status

The charity is Limited by Guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

15. Post-Balance Sheet Events

There have been no significant events affecting the company since the year end.

16. Approval of Financial Statements

The financial statements were approved and authorised for issue by the Board of Directors on 30 April 2026.