

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

3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

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

**3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)**

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 10
Directors' Responsibilities Statement	11
Independent Auditor's Report	12 - 14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Financial Statements	18 - 21

**3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
REFERENCE AND ADMINISTRATIVE INFORMATION**

Directors	Noel Smyth Bryan Lawlor Nigel Kinnaird Alannah Smyth (appointed 20 February 2017)
Company Secretary	Alannah Smyth
Charity Number	20054878
Charities Regulatory Authority Number	15710
Company Number	371490
Registered Office and Principal Address	Second Floor Elm House Leopardstown Office Park Sandyford Dublin 18
Auditors	Kieran Ryan & Co. Chartered Accountants and Statutory Audit Firm 20 Upper Mount Street Dublin 2
Bankers	Bank of Ireland Lower Baggot Street Dublin 2
Solicitors	Noel Smyth & Partners 12 Ely Place Dublin 2

**3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

The directors present their directors' annual report, combining the directors' report and trustees' report, and the audited financial statements for the year ended 30 June 2017.

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 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.

Principal Activities and Organisation Mission

The mission of 3Tø (Turn the Tide of Suicide) is to help *turn the tide of suicide* through research, education and support. The principal activities of the company are:

- *Awareness*: raising awareness of the issues of mental health, suicide and self-harm and of the help available for those in crisis;
- *Research*: funding innovative research projects to help fill the knowledge gaps around suicide;
- *Education*: providing suicide prevention and mental health training workshops, literature, videos and online resources.
- *Support*: 3Tø partners and collaborates with other groups and organisations on mental health and suicide prevention activities and also provides funding support to organisations and groups working in the fields of suicide prevention and mental health.
- *Campaigning*: 3Tø campaign and lobby for adequate funding to resource suicide prevention strategies calling on Government to establish a Suicide Prevention Authority.

The company is limited by guarantee not having a share capital.

Directors

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

Noel Smyth
Bryan Lawlor
Nigel Kinnaird
Alannah Smyth (appointed 20 February 2017)

Principal Risks and Uncertainties

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

Auditors

KPMG resigned as auditors during the year and the directors appointed Kieran Ryan & Co., Chartered Accountants and Statutory Audit Firm, to fill the vacancy.

Statement on Relevant Audit Information

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 Second Floor, Elm House, Leopardstown Office Park, Sandyford, Dublin 18.

**3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

Structure, Governance and Management

- 3Tø 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).
- 3Tø is registered with the Charities Regulator (registered charity no. 20054878) and meets the regulator's annual reporting and other requirements.
- 3Tø is committed to adopting the governance code for community and voluntary organisations. 3Tø has adopted the journey to compliance to ensure full accountability and transparency for the charity going into the future and is included in the listings on www.governancecode.ie.
- 3Tø 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 3Tø, 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.3ts.ie or can be obtained upon request from our office via email info@3ts.ie or telephone 01-2139905.

- Resolution of 3Tø 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 2017, 3Tø was registered with the following organisations:

- The Governance Code Registry
- Irish Charities Regulatory Authority (no. 20054878)
- Charities Institute Ireland
- www.lobbying.ie
- The Wheel

Chairperson's Report - Noel Smyth

Suicide Statistics

Latest available official figures for deaths by suicide in Ireland are to 2015 (425). Figures for 2016 (399) are provisional and subject to change, pending final data from Coronors/Inquests. Final figures for 2016 are likely to be higher when published by the CSO late in 2018.

The National Self Harm Registry indicates 12,000 presentations of self-harm annually to A & E in Ireland, yet the true figure is estimated closer to 60,000. 700 incidents of self-harm by hanging are recorded annually.

It is important, however, to look beyond the statistics. Each suicide is a life lost too soon; a son, a daughter, father, mother, brother or sister, friend, team mate or colleague. Each suicide death has a ripple effect, devastating families and friends, impacting on schools and colleges, clubs, workplaces and throughout communities. Whilst 3Tø welcomes the recorded decline in deaths by suicide in recent years, we believe that still too many lives are lost to suicide, too many families and communities devastated by suicide deaths and too many people are struggling but have nowhere to turn. We further express real concern at the issues surrounding transparency in the numbers who are dying by suicide.

**3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

Background

3Tø was co-founded in 2003 by lawyer and businessman Noel Smyth, psychiatrist Professor Kevin Malone of SVUH & UCD and Joseph McAvin of the Mater Foundation. At the time, suicide was a taboo subject, so 3Tø set out to raise awareness of the issue and to help prevent future suicide deaths through a programme of research, intervention and support. Progress has been made, suicide and mental health are now part of the national conversation; stigma has been reduced, but it still remains a barrier to help-seeking. Lack of political will, lack of resources and lack of knowledge remain major obstacles to change.

Almost three times more people die by suicide than die on our roads, yet only a fraction of the funding is spent on suicide prevention. Over the years, 3Tø has been proactive and vocal, reflecting concerns about the impact of suicide on Irish society and the need for change in policy and resources at both national and community levels. We have campaigned for many years for the establishment of a Suicide Prevention Authority to adequately address the issue.

3Tø enjoys the support of many organisations and individuals, including our charity partners and the tireless efforts of the many wonderful individual fundraisers running marathons, holding quiz nights and coming up with all sorts of innovative ways to fundraise in support of 3Tø. We enjoy the support of the Professional Golfers Association (PGA Ireland) and the patronage of leading figures in business and in sport such as Golfer, Padraig Harrington, patron of our Annual 3Tø Golf Tournament.

We believe in collaboration and work closely with many organisations in the voluntary sector, the business community and more recently have expanded activities with third level colleges and institutions. We provide funding support through our 3Tø grants programme to selected programmes and organisations.

Results

In the year ended 30 June 2017, 3Tø had an income of €94,752 (2016, €183,879) and spent €213,895 (2016, €269,763). Income was generated solely through donations, charity partnerships, third party fundraising activities and dedicated 3Tø activities. €70,204 was spent on staff salaries, €9,223 on administration, €73,641 on research and support to other organisations and events costs and €60,827 on promotional and educational support. Our offices are rent free and other overheads are kept to a minimum.

An additional noteworthy element of expenditure during this financial year was our continued partnership with Parents Plus charity, providing funding for the Parents Plus 'Working Things Out' programme for trouble teenagers and their parents.

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

Reserves carried over from previous year have enabled the development and delivery of innovative activities and educational programmes during the course of this accounting year.

Board, staff and advisory panel

The Board of Directors is made up of four people, comprising Noel Smyth, Nigel Kinnaird, Bryan Lawlor and Alannah Smyth (appointed 20 February 2017). Chairperson of the Board is Noel Smyth. Company secretary is Alannah Smyth.

The directors and secretary of 3Tø are all voluntary and do not receive a salary for their work.

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 financial liability on 3Tø exceeding €5,000;
- Annual review of risk and internal control.

**3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

Whilst the board of directors is ultimately responsible for 3Tø 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 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 3Tø board and 3Tø committee. From time to time, 3Tø enters into partnerships and collaborations with other organisations on specific projects or specific work areas. These agreements are determined by a Memorandum of Understanding which is approved by the board of directors. If 3Tø agrees to provide funding to any other charitable organisation, it first considers a detailed submission by the organisation and monitors funding and project progress thereafter. The charity first secures (on a pro bono basis) tax, accountancy and legal advice prior to any contract or agreement being entered into by the charity.

Staff

3Tø employs two permanent staff members based in an office in Dublin 18 ó manager, Lise Alford, and mental health co-ordinator, Clare O'Brien. The team are headed up by the Chairman, Noel Smyth, who also carries out an executive function on the day-to-day operation of the charity. Staff report directly to the Chairman with certain decisions reserved for the board.

Advisory Panel

During this accounting year, 3Tø continued to work with our Advisory Panel of volunteers. The panel met five times during this accounting period and members participated directly in informing the work of 3Tø and in the planning and rolling out of campaigns and projects nationally during this time.

Activities

Awareness and education

Since its foundation, 3Tø has been involved in a variety of successful awareness projects which have contributed to bringing the problem to the public consciousness. This year, in tandem with its education programme, 3Tø focussed on collaboration with third level colleges on raising awareness of suicide and promoting positive mental health amongst the student population, forging partnerships with staff and student unions to collaborate on awareness projects such as our Share the Load initiative, and participation in Wellbeing Weeks and mental health initiatives. These activities were supported with our 3TsTALKs mental health education programme or with delivery of safeTALK Training Workshops (Suicide Alertness for Everyone).

- *Athlone Institute of Technology (AIT) Charity of the Year 2017*: working in tandem with the college on delivery of mental health training and collaboration during Wellbeing Week. Students held fundraising events and raised awareness for 3Tø throughout the year.
- *Share the Load – Dublin Institute of Technology (DIT)*: this activity took place in partnership with DIT Students Union during DITø Mental Health Week and aimed to raise awareness of the impact of suicide, connect students to mental health supports and inspire action for suicide prevention. *Share the Load* features a public display of 131 backpacks, representing the average number of college students who die by suicide in Ireland each year. This very visual activity was supported by delivery of safeTALK training workshops to students. 3Tø plan to deliver Share the Load to other interested third level institutions in the future.

Training

3Tø delivered training workshops to over 1,000 participants during this accounting year through our 3Tø TALK Mental Health workshops and safeTALK workshops. Workshops were held in the workplace, third level colleges, societies and associations and voluntary organisations

- 3TsTALKs: these tailored talks are delivered on a broad range of topics related to mental health including mental health & wellbeing, exam stress, mental health in the workplace and more.

**3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

- SafeTALK training: 3Tø are official safeTALK training providers (Suicide Alertness for Everyone) approved by the National Office for Suicide Prevention (NOSP). SafeTALK is an internationally recognised programme which equips participants to identify individuals who may be at risk of suicide.
- 3TsTALKs and safeTALK workshops are delivered free of charge by 3Tø, with all related costs met by 3Tø, with the exception of safeTALK materials which are provided by the NOSP as national co-ordinator for safeTALK in Ireland. 3Tø believe that educating participants on various aspects of mental health and suicide reflects our commitment to turn the tide of suicide through education and awareness building.

3T's 3STEPS Programme: This year we launched our 3Tø 3Steps to Mental Health, a simple programme which sets out 3 steps to help if you have concerns about suicide or mental health ó *Know the Signs, Know the Words, Know your Supports*. 3STEPS aims to help in understanding mental illness, suggest ways to approach the topic if you are concerned for someone and how to access crisis and specialist supports. This model informs all our 3Tø TALK workshops and is supported by a handy pocket-size 3STEPS wallet card.

3T's T-TiME Videos: Launched this year in collaboration with YouTube Ambassador James Mitchell of JamesMitchellTV, and informed by our 3STEPS model, Season One of our Video Library ðT-TiMEö explores key mental health topics. Short and informative, the series of 5 videos aims to demystify the topics, providing practical tips on recognising and understanding signs and symptoms, how to approach the particular issue and access to supports. The videos are hosted on www.3ts.ie and on the JamesMitchellTV YouTube Chanel.

Collaboration:

In addition to our collaborations with third level colleges and with the business community, 3Tø has been partners on:

- *See Change Green Ribbon Campaign* - organisation dedicated to ending mental health stigma;
- *Men's Health Forum:* 3Tø sits on the Forum for Menø Health Week, joining many mental & physical health organisations with a focus on health promotion for men, both physical & mental health
- *Connecting For Life:* Irelandø strategy to reduce suicide.

Support

It is the ethos of 3Tø to allocate a portion of funds raised to support other organisations working in the field of suicide prevention, postvention and intervention, whether to support service provision or to assist in research funding.

- *Parents Plus:* During this accounting year, funding continued for the collaborative programme -Parents Plus & Working Things Outø in the sum of þ73,641 The programme incorporates research element to help inform and develop the programme further.
- *1Life Suicide Helpline:* 3Tø continued to meet costs associated with the closure of the 1Life Suicide Prevention Helpline, specifically phone line messaging to refer any occasional callers on to the Samaritans 24/7 Helpline, by agreement with Samaritans and with approval of the National Office for Suicide Prevention. We undertook this extended period of sign-posting to services to ensure that any caller in crisis was appropriately directed. This message facility ended in December 2016.

Fundraising

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

3Tø is privileged to have the support of a number of organisations and individuals fundraising on our behalf. We appreciate the time and effort that our supporters put into these events and thank all who fundraised on our behalf over the course of this year.

In addition, 3Tø organises dedicated fundraising activities, the most significant of which were:

**3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

- Carol Singing;
- 3T's Annual Golf Tournament open to all GUI clubs and run in conjunction with the PGA;

Lobbying: Government, Political and General

The charity lobbies Government and actively promotes the necessity for increased funding and better services to help prevent further loss of life through suicide.

The primary focus of lobbying activities during this accounting year was to promote our continued campaign for a Suicide Prevention Authority, similar in structure to the Road Safety Authority.

We lobbied all serving TDs circulating our draft Suicide Prevention Authority Bill, requesting TDs review same and include this within their party's manifesto in advance of the June 2017 general election. Likewise, the draft Bill was circulated to all serving Senators. Pursuant to this campaign, 3T's was invited to meet and further explore this position. 3T's is registered with Lobbying.ie and adheres to its reporting requirements for all lobbying activity. Further details of this lobbying activity are available in our return for the period on www.lobbying.ie

Charity Partnerships

- **Arekibo Digital Consultancy:** Arekibo has continued to support our website as part of its CSR programme providing expertise and advice which has helped ensure our website www.3ts.ie is a valuable and accessible resource for those in need of information regarding suicide and mental health.
- **Athlone Institute of Technology Charity Partner 2017:** working in tandem with the college on delivery of mental health training and collaboration during Wellbeing Week. Students held fundraising events and raised awareness for 3T's throughout the year.

Chairman's Summary:

Latest official figures indicate a reduction in deaths by suicide in Ireland. 3T's welcomes this and acknowledges the good work done by the National Office for Suicide Prevention and by the many other organisations working in the area of suicide prevention and intervention. However, we believe that the figures are still too high and do not disclose fully the true extent of the number of people dying by suicide in Ireland. We are losing too many to suicide and each death has a devastating ripple effect beyond the immediate family and on communities. Suicide remains the biggest killer of our young men. Clearly it is in the interest of Government operatives to claim that the work that they are doing is effective and therefore the call by various organisations, including 3T's, for more resources to be deployed in this area can be deflected. The reality is then a complete lack of verifiable information on those now dying by suicide. Evidence from independent research shows that, aside from the high personal cost to individuals and families, the economic cost to the state is substantial. It is incomprehensible therefore why politicians and government continue to ignore the fact that with proper resources, lives can be saved.

A lack of political will in Ireland is a barrier to progress in suicide prevention. Government and political parties share the same attitudes ó suicide is like poverty, it will always be with us; there are no votes in promoting support for suicide prevention. Hence, since 3T's foundation in 2003, progress has been slow and reform will continue to be slow with more lives lost until we can change the attitude of politicians. I believe that the Vietnam War ended because public opinion in America turned against the war; politicians saw their own sons called up and the dangers it brought. This is one of the most potent reasons they moved to end the war on that basis. In Ireland, we are engaged in a battle to save lives. Public opinion is with us, as everyone in the country is somehow affected by suicide. We need politicians to take this issue seriously and not just put it into their manifesto or more reports. We need a Suicide Prevention Authority.

The Road Safety Authority model has demonstrated that an appropriately considered and funded campaign can make a real difference. Similarly, we believe that an independent Suicide Prevention Authority could spearhead a cultural shift and make a difference in saving lives lost to suicide in Ireland. We must all insist that our politicians recognise the need to adequately resource its own Suicide Prevention Strategy, Connecting for Life. We have to support the most vulnerable in our society and it is the mission of 3T's, along with the many other suicide prevention charities, to work towards that goal.

**3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

Signed on behalf of the board

Noel Smyth
Director

Bryan Lawlor
Director

Date: 26 April 2018

**3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that year. In preparing these financial statements the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the charities SORP (effective January 2015) in accordance with FRS 102 has been followed;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014, and all regulations to be construed as one with those acts. 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.

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.

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 to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Signed on Behalf of the Board of Directors

Noel Smyth
Director

Bryan Lawlor
Director

Date: 26 April 2018

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF 3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of 3T's Company Limited by Guarantee ('the company') for the year ended 30 June 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in Note 1. 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'.

In our opinion the financial statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the state of the company affairs as at 30 June 2017 and of its deficit for the 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 in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

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. The financial statements are in agreement with the books of account.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF 3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)**

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by law are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 14, 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 company's shareholders, 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 shareholders 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 any responsibility to anyone other than the company and the company's shareholders, 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: 26 April 2018

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF 3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)**

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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 company's ability to continue as going concerns. 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 company to cease to continue as going concerns
- 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
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2017

	Unrestricted Funds 2017 €	Total 2017 €	Total 2016 €
Incoming Resources			
Generated Funds:			
Activities for Generating Funds			
Voluntary income	59,882	59,882	87,271
3T's dedicated activities	34,860	34,860	96,549
Investment Income	10	10	59
Total Incoming Resources	94,752	94,752	183,879
Resources expended			
Charitable activities	73,641	73,641	73,642
Management, administration and governance costs	97,853	97,853	113,854
Cost of generating funds	42,401	42,401	82,267
	213,895	213,895	269,763
(Deficit) for the year	(119,143)	(119,143)	(85,884)
Net movement in funds for the year	(119,143)	(119,143)	(85,884)
Reconciliation of Funds			
Balances brought forward at 1 July 2016	247,411	247,411	333,295
Balances carried forward at 30 June 2017	128,268	128,268	247,411

Approved by the Board of Directors on 26 April 2018 and signed on its behalf by:

Noel Smyth
Director

Bryan Lawlor
Director

3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
BALANCE SHEET
AS AT 30 JUNE 2017

	Notes	2017 €	2016 €
Fixed Assets			
Tangible Assets	4	1,465	-
Financial Assets	5	100	100
		1,565	100
Current Assets			
Debtors	6	30,202	34,800
Cash and cash equivalents		134,301	226,348
		164,503	261,148
Creditors: Amounts falling due within one year	7	(37,800)	(13,837)
Net Current Assets		126,703	247,311
Net Assets		128,268	247,411
Funds			
Unrestricted designated funds		128,268	247,411
Total Funds		128,268	247,411

Approved by the Board of Directors on 26 April 2018 and signed on its behalf by:

Noel Smyth
Director

Bryan Lawlor
Director

3T'S COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017	2016
		€	€
Cash Flows from Operating Activities			
Net movement in funds		(119,143)	(85,886)
Adjustments for:			
Depreciation		433	-
		(118,710)	(85,886)
Movements in working capital:			
Movement in debtors		3,393	(889)
Movement in creditors		25,168	5,899
Cash generated from operations		(90,149)	(80,876)
Cash Flows from Investing Activities			
Payments to acquire tangible assets		(1,898)	-
Net Increase in Cash and Cash Equivalents		(92,047)	(80,876)
Cash and Cash Equivalents at 1 July 2016		226,348	307,224
Cash and Cash Equivalents at 30 June 2017	11	134,301	226,348

**3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice charities SORP (effective January 2015) in accordance with 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.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company 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 company 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.

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 - 15% 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.

Taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements. Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2. Net Incoming Resources		2017		2016
		€		€
Net incoming resources are stated after charging/(crediting):				
Depreciation of tangible assets		433		-

3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Continued

3. Employees and Remuneration

Number of Employees

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

	2017	2016
	Number	Number
Administration	2	2

The staff costs comprise:

	2017	2016
	€	€
Directors remuneration	-	-
Wages and salaries	63,291	52,769
Social security costs	6,913	6,117
	70,204	58,886

4. Tangible Fixed Assets

	Fixtures, Fittings and Equipment
	€
Cost	
Additions	1,898
At 30 June 2017	1,898
Depreciation	
Charge for the Year	433
At 30 June 2017	433
Net Book Value	
At 30 June 2017	1,465

5. Financial Fixed Assets

	Group and Participating Undertakings
	€
Investments	
Cost	
At 30 June 2017	100
Net Book Value	
At 30 June 2017	100
At 30 June 2016	100

3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Continued

6. Debtors	2017	2016
	€	€
Trade debtors	-	2,884
Other debtors	23,005	-
Amounts owed by group company	-	3,547
Amounts owed by connected parties	-	23,005
Taxation and social security costs (Note 8)	238	1,443
Prepayments and accrued income	6,959	3,921
	30,202	34,800
7. Creditors	2017	2016
Amounts Falling Due within One Year	€	€
Trade creditors	20,346	(5)
Amounts owed to group companies	17,454	-
Directors' current accounts (Note 10)	-	738
Accruals	-	13,104
	37,800	13,837
8. Taxation and Social Welfare	2017	2016
	€	€
Debtors:		
Income tax and social welfare	238	1,443
9. Status		
The company 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 p1.		
10. Directors' Transactions		
	2017	2016
The following amounts are repayable to the directors:	€	€
Noel Smyth	-	738

3T'S COMPANY LIMITED BY GUARANTEE
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Continued

11. Cash and Cash Equivalents	2017	2016
	€	€
Cash and bank balances	134,186	21,621
Cash equivalents	115	204,727
	134,301	226,348

12. Related Party Transactions

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group companies.

13. Post-Balance Sheet Events

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

14. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 26 April 2018.

