

3T's Company Limited By Guarantee

Directors' report and
financial statements

Year ended 30 June 2016

CRO Registered number 371490
Charity Registration Number 20054878
CHY Number 15710

3T's Company Limited By Guarantee

Directors' report and financial statements

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3T's Company Limited By Guarantee

Directors and other information

Directors	Noel Smyth (Chairman) Bryan Lawlor Nigel Kinnaird (UK) Alannah Smyth
Secretary	Alannah Smyth
Registered office	3 Arkle Road Sandyford Dublin 18
Auditor	KPMG Chartered Accountants 1 Stokes Place St. Stephen's Green Dublin 2
Principal bankers	Bank of Ireland Lower Baggot Street Dublin 2
Solicitors	Noel Smyth and Partners 22 Fitzwilliam Square Dublin 2

3T's Company Limited By Guarantee

Directors' report

The directors present their report and the audited financial statements of the company for the year ended 30 June 2016.

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 & Support. The principal activity of the company is raising awareness of the issues of mental health, suicide & self-harm, of the help that is available for those in crisis and lobbying for adequate funding to resource suicide prevention strategies. Over the years, 3Ts has provided funding support to other organisations working in the field and has commissioned innovative research projects.

Directors and secretary and their interests

The directors that served during the year and to the date of signing of financial statements were Noel Smyth, Bryan Lawlor, Nigel Kinnaird and Alannah Smyth (appointed 20 February 2017).

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 maintaining 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.

Relevant audit information

The directors believe that they have taken all steps necessary to make themselves aware of any relevant audit information and have established that the company's statutory auditors are aware of that information. In so far as they are aware, there is no relevant audit information of which the company's statutory auditors are unaware.

Auditor

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

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Directors' report *(continued)*

CHAIRPERSON'S REPORT – Noel Smyth

Background:

Official figures indicate 451 people died by suicide in Ireland in 2015. However, this figure is believed to be higher if certain undetermined deaths are taken into account. Ireland has 12,000 presentations of self-harm annually to A & E Departments, yet the true figure is estimated to be closer to 60,000. Almost three times more people die by suicide than die on our roads and yet only a fraction of the funding is spent on suicide prevention.

3Ts was co-founded in 2003 by lawyer & businessman Noel Smyth, psychiatrist Prof Kevin Malone of SVUH & UCD and Joe MacAvin of the Mater Foundation. At the time, suicide was a taboo subject, so 3Ts set out to raise awareness of the issue and to help prevent future suicide deaths through a programme of research, intervention & support. Since then 3Ts 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. Progress has been made, particularly around stigma, but lack of resources and lack of knowledge remain an issue.

3Ts has been supported by various companies and individuals over the years from Charity of the Year partnerships with companies such as SPAR/BWG, the Dublin Airport Authority, Exigent Networks and the Noonan Group to enjoying the support and patronage of leading figures in business and in sport such as Golfer, Padraig Harrington, patron of our 3Ts Annual Golf Tournament. We have also worked closely with numerous Irish and international businesses in providing mental health training within the workforce. We welcome progress in this area, where businesses, both small and large, have begun to recognise the importance of staff mental health & wellbeing as part of their duty of care to employees. 3Ts believe that it is the responsibility of employers to provide a safe system of work, and be mindful of hidden pressures such as stress that may be present, whether through the pressures of the job or through bullying or unrealistic employer expectations. Whilst many progressive companies have taken steps to protect their employees who may be suffering mental health issues and whilst we have supports in place to protect the physical wellbeing of employees, in general, we do not have sufficient supports for mental health protection in place and this needs to be addressed urgently.

Results:

In year ended 30 June 2016, 3Ts had an income of €183,879 (2015: €142,718) and spent €269,763 (2015: €234,094). Income was generated solely through donations, charity partnerships, third party fundraising activities and dedicated 3Ts activities.

€58,886 was spent on staff salaries, €11,926 on administration, €73,642 on research & support to other organisations & event costs and €125,310 on promotional & educational support. Additional noteworthy elements of expenditure during this financial year were our continued partnership with Parents Plus Charity, providing funding for the Parents Plus "Working Things Out" programme for troubled teenagers and their parents.

Full results for the year are set out on page 12.

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Directors' report *(continued)*

CHAIRPERSON'S REPORT – Noel Smyth *(continued)*

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 www.cro.ie.
- 3Ts is registered with the Charities Regulator (Registered Charity No. 20054878) and meets the Regulator's annual reporting and other requirements.
- 3Ts is committed to adopting the Governance Code for Community & Voluntary Organisations. 3Ts have adopted the journey to compliance to ensure full accountability & transparency for the charity going into the future and is included in the listings on www.governancecode.ie.
- 3Ts is committed to best practice in Fundraising and is signed up to the Statement of Guiding Principles for Fundraising. We are fully committed to achieving the standards contained within the Statement of Guiding Principles for Fundraising and have met all the requirements for sign up thereto. The Statement of Guiding Principles for Fundraising exists to:
 - Improve fundraising practice;
 - Promote high levels of accountability & transparency by organisations fundraising from the public;
 - Provide clarity & assurances to donors & prospective donors about the organisations they support.

We, the 3Ts, have considered the Statement 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 to info@3ts.ie or telephone 01 2139905.
 - Resolution of 3Ts Board to adopt the Statement of Guiding Principles
 - Donor Charter
 - Disclosure Statement
 - Complaints & Feedback Procedures

To year end June 2016, 3Ts were registered with the following organisations:

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

3T's Company Limited By Guarantee

Directors' report *(continued)*

CHAIRPERSON'S REPORT – Noel Smyth *(continued)*

Board:

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 3Ts are all voluntary and do not receive a salary for their work.

Decisions reserved for the Board 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 3Ts exceeding €5,000;
- 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 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 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 3Ts 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 (often on a pro bono basis) tax, accountancy and legal advice prior to any contract or agreement being entered into by the charity.

Staff:

3Ts employs two permanent staff members based in an office in Dublin 18 – Manager, Lise Alford and Mental Health Co-ordinator, Scott Ahearn. The team are headed up by Chairman, Noel Smyth, who also carries out an executive function on the day to day operation of the charity. This year, 3Ts welcomed to the team a temporary staff member Ruth Kilgallon with specific responsibilities for 3Ts Golf Tournament administration and work related to progressing 3Ts Governance Code compliance. Staff report directly to the Chairman with certain decisions reserved for the Board.

Advisory Panel:

In April 2016, 3Ts established an Advisory Panel, comprising an initial group of 9 members. Each member has the ability to make a positive impact on the 3Ts and help to strengthen our work.

The Advisory Panel allows individuals to participate directly in informing the work of 3Ts and to help create change within communities, workplace, schools and society. It is intended that this grassroots initiative will assist the direction of 3Ts on the ground in the planning and rolling out of campaigns and projects nationally.

The advisory panel is co-ordinated by the 3Ts Mental Health Co-ordinator. Advisory panel membership is a voluntary role.

3T's Company Limited By Guarantee

Directors' report *(continued)*

CHAIRPERSON'S REPORT – Noel Smyth *(continued)*

Activities:

Awareness:

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. This year, in tandem with its education programme, 3Ts focussed on collaboration with third level colleges on raising awareness of suicide amongst the student population. These awareness activities were supported by our 3TsTALKs mental health education programme.

- *Send Silence Packing:* In collaboration with Pleasetalk.org and the Union of Students of Ireland, 3Ts led a collective campaign 'Send Silence Packing'. The activity was hosted by three third level colleges - Trinity College Dublin, Athlone IT and NUI Galway and was well received by students and media. The initiative includes a public display of 131 backpacks, representing the average number of college students who die by suicide in Ireland each year. Send Silence Packing is designed to raise awareness about the impact of suicide, connect students to mental health supports and inspire action for suicide prevention.

Send Silence Packing is a programme initially developed in America by ActiveMinds. Their research revealed that individuals leave the display wanting to learn more about mental health. 91% of survey respondents rated the display as powerful or very powerful and 83% reported that it is educational, while the majority of visitors tell 3 or more people about Send Silence Packing and many reach out to a friend in need or seek help for themselves. With more resources and a co-ordinated approach, this programme could reach so many more people with the intention of helping to save lives.

Education & Intervention:

- *Suicide Prevention & Mental Health Training Workshops:* During this accounting year, 3Ts further developed its education programme delivering suicide prevention and mental health workshops to a variety of third level institutions, corporate entities, charitable organisations, community and other interested groups.
 - SafeTALK Training (Suicide Alertness for Everyone): 3Ts is a National Office for Suicide Prevention approved safeTALK training provider. SafeTALK is an internationally recognised programme which equips participants to identify individuals who may be at risk of suicide.
 - 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.

All 3TsTALKs and safeTALK workshops are delivered free of charge by 3Ts, with all related costs met by 3Ts. We 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.

- *1Life Suicide Helpline:* 3Ts continued to meet nominal costs associated with the 1Life Suicide Prevention Helpline i.e. phone line messaging to refer the occasional callers on to the Samaritans, with the agreement and approval of the National Office for Suicide Prevention.

Research & Support

Research:

The Preliminary Outcomes of Mindfulness and Mental Health Interventions Across Deis and Non Deis Schools: Final year DBS psychology student, Michelle Byrne, undertook this research with the support of 3Ts. The focus was to measure the impact of talks in secondary schools. This information has proven valuable to 3Ts as we have found increasing requests for our 3TsTALKs in secondary school settings. Again, we re-emphasise that lives lost could be saved if these actions were assumed under the auspices of a Suicide Prevention Authority.

3T's Company Limited By Guarantee

Directors' report *(continued)*

CHAIRPERSON'S REPORT – Noel Smyth *(continued)*

Activities: *(continued)*

Support:

It has always been 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 research funding. During this accounting year, funding continued for the collaborative programme "Parents Plus & Working Things Out" in the sum of €73,642. The programme incorporates research element to help inform and develop the programme further.

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.

3Ts 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, 3Ts organise dedicated fundraising activities, the most significant of which were:

- Carol Singing;
- 3Ts Annual Golf Tournament open to all GUI clubs and run in conjunction with the PGA;
- Padraig Harrington Golf Classic at Portmarnock Golf Club in September 2015.

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. To further promote this campaign, we took out a series of advertisements in national press to raise public awareness of our campaign in advance of the general elections.

We lobbied all serving TDs circulating our draft Suicide Prevention Authority Bill, requesting that TDs review same and include this within their party's manifesto in advance of the forthcoming general election.

3Ts are registered with Lobbying.ie and adhere to their reporting requirements for all lobbying activity. Our lobbying returns are available 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.

3T's Company Limited By Guarantee

Directors' report *(continued)*

CHAIRPERSON'S REPORT – Noel Smyth *(continued)*

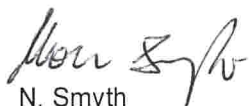
Chairman's Summary:

Latest official figures indicate a reduction in deaths by suicide in Ireland. 3Ts welcome this and acknowledge 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. We are losing too many to suicide and each death has a devastating ripple effect beyond the immediate family and into the community. Suicide remains the biggest killer of our young men.

During this accounting year, 3Ts has focused on young people and have spent the year forging relationships with some of our third level institutions, working with students, student unions and college staff on awareness and education activities related to mental health, wellbeing and suicide prevention. We remain committed to our campaign for a Suicide Prevention Authority and continue to lobby Government for a Suicide Prevention Authority, striving to familiarise them with our Suicide Prevention Authority Bill and engage their support for same.

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 3Ts, along with the many other suicide prevention charities, to work towards that goal.

On behalf of the board



N. Smyth
Director



B. Lawlor
Director

4 May 2017

3T's Company Limited By Guarantee

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 Irish law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

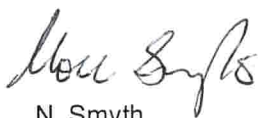
Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company and of its profit or loss for that year. In preparing these financial statements, the directors are 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 assets, liabilities, financial position and profit or loss 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 Green
Dublin 2
D02 DE03
Ireland

Independent auditor's report to the members of 3Ts Company Limited By Guarantee

We have audited the financial statements ("financial statements") of 3Ts Company Limited By Guarantee which comprise the statement of financial activities, the balance sheet, the statement of changes in equity, the cash flow statement and the related notes. 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*. Our audit was conducted in accordance with International Standards on Auditing (ISAs) (UK and 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 2016 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.

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 and 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 3Ts Company Limited By Guarantee *(continued)*

Basis of our report, responsibilities and restrictions on use

As explained more fully in the statement of directors' responsibilities set out on page 9, 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 and 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 and 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

4 May 2017

3T's Company Limited By Guarantee

Statement of financial activities for the year ended 30 June 2016

	Note	2016 €	2015 €
Incoming resources			
Incoming resources from generated funds			
Voluntary income	2	87,271	103,450
Investment income	2	59	31
3Ts dedicated activities	2	96,549	39,237
		<hr/>	<hr/>
Total incoming resources		183,879	142,718
		<hr/>	<hr/>
Resources expended			
Charitable activities		73,642	72,231
Cost of generating funds		82,267	42,633
Management, admin and governance costs		113,857	119,230
		<hr/>	<hr/>
Total resources expended		269,766	234,094
		<hr/>	<hr/>
Deficit for the year		(85,887)	(91,376)
		<hr/>	<hr/>

3T's Company Limited By Guarantee

Balance sheet as at 30 June 2016

	Note	2016 €	2015 €
Fixed assets			
Financial assets	6	100	100
Current assets			
Debtors	7	34,800	29,657
Cash at bank and in hand		226,348	307,225
		261,148	336,882
Creditors: amounts falling due within one year	8	(13,837)	(3,684)
Net current assets		247,311	333,198
Net assets		247,411	333,298
Funds of the charity			
Unrestricted funds		247,411	333,298
Total funds		247,411	333,298

On behalf of the board



N. Smyth
Director



B. Lawlor
Director

3T's Company Limited By Guarantee

Statement of changes in equity *for the year ended 30 June 2016*

	Retained earnings €
At 1 July 2015	424,674
	<hr/>
Deficit for the year	(91,376)
Other comprehensive income	-
	<hr/>
Total comprehensive income for the year	(91,376)
	<hr/>
At 30 June 2015	333,298
	<hr/>
Total comprehensive income for the year	
Deficit for the year	(85,886)
Other comprehensive income	-
	<hr/>
Total comprehensive income for the year	(85,886)
	<hr/>
Balance at 30 June 2016	247,411
	<hr/> <hr/>

The accompanying notes form an integral part of the financial statements.

3T's Company Limited By Guarantee

Cash flow statement

for the year ended 30 June 2016

	2016	2015 €
Deficit for the year	(85,887)	(91,376)
Increase in debtors	(5,143)	(24,330)
Increase / (decrease) in creditors	10,153	(6,899)
	<hr/>	<hr/>
Net decrease in cash in year	(80,877)	(122,605)
Cash at beginning of year	307,225	429,830
	<hr/>	<hr/>
Cash at end of year	226,348	307,225
	<hr/> <hr/>	<hr/> <hr/>

3T's Company Limited By Guarantee

Notes

forming part of the financial statements

1 Accounting policies

3T's Company Limited By Guarantee (the "company") is a company limited by guarantee and incorporated and domiciled in Ireland.

These financial statements have been prepared in accordance with the revised Statement of Recommended Practice (SORP) Accounting and Reporting by Charities and in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("FRS 102") as issued in September 2015, however the amendments arising from the implementation of the EU Accounting Directive in the UK have been dis-applied. The presentation currency of these financial statements is Euro.

In the transition to FRS 102 from old Irish GAAP, the company has made no measurement and recognition adjustments.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements. There are no judgements made by the directors, in the application of these accounting policies that have significant effect on the financial statements or estimates with a significant risk of material adjustment in the next year.

The financial statements are prepared on the historical cost basis. The company is exempt from presenting consolidated financial statements under Section 297 of the Companies Act 2014, as it and its subsidiaries qualify as a small group.

Basic financial instruments

Interest-bearing borrowings classified as basic financial instruments

Interest-bearing borrowings are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortised cost using the effective interest method, less any impairment losses.

Impairment

Financial assets (including trade and other debtors)

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. For financial instruments measured at cost less impairment an impairment is calculated as the difference between its carrying amount and the best estimate of the amount that the entity would receive for the asset if it were to be sold at the reporting date. Interest on the impaired asset continues to be recognised through the unwinding of the discount. Impairment losses are recognised in profit or loss. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through profit or loss.

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.

3T's Company Limited By Guarantee

Notes (continued)

1 Accounting policies (continued)

Incoming resources (continued)

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.

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.

2 Sources of income	2016 €	2015 €
Unrestricted funds		
Donations	87,271	103,450
3Ts dedicated activities	96,549	39,237
Deposit interest	59	31
	<hr/>	<hr/>
Total incoming resources	183,879	142,718
	<hr/>	<hr/>
3 Statutory and other information	2016 €	2015 €
Directors' remuneration	-	-
	<hr/>	<hr/>

3T's Company Limited By Guarantee

Notes (continued)

4 Staff numbers and costs

	2016	Average number of employees 2015
Administration	2	2

The aggregate payroll costs of this person were as follows:

	€	€
Wages and salaries	52,769	58,521
Social welfare costs	6,117	6,291
	58,886	64,812

5 Tax on deficit 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.

6 Financial fixed assets

	2016 €	2015 €
Shares in subsidiary undertaking at cost:		
At beginning and end of year	100	100

The financial asset comprises 100% of the issued share capital of 1 Life Suicide Prevention Limited, which is operating in Ireland and has its registered office at 3 Arkle Road, Sandyford, Dublin 18.

7 Debtors

	2016 €	2015 €
Other debtors	1,443	-
PAYE/PRSI receivable	3,547	3,547
Amount owed by subsidiary undertaking	29,810	26,110
	34,800	29,657

Amounts owed by subsidiary undertaking are interest free and repayable on demand.

3T's Company Limited By Guarantee

Notes (continued)

8	Creditors: amounts falling due within one year	2016 €	2015 €
	Accruals and deferred income	13,837	1,420
	PAYE/PRSI	-	2,264
		<hr/>	<hr/>
		13,837	3,684
		<hr/>	<hr/>

9 Company status

The company is limited by guarantee and does not have share capital.

10 Post balance sheet events

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

11 Related parties

The company has availed of the exemption in FRS 102 Section 33.1.A Related Party Disclosures from disclosing details transactions with fellow group undertakings.

Key management personal remuneration for the year was €Nil (2015: €Nil).

12 Approval of financial statements

The directors approved the financial statements on 4 May 2017.