

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 2024

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

3T'S COMPANY LIMITED BY GUARANTEE

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 9
Directors' Responsibilities Statement	10
Independent Auditor's Report	11 - 12
Appendix to the Independent Auditor's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Financial Statements	17 - 21

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

Directors	Noel Smyth Bryan Lawlor Nigel Kinnaird (resigned 31 December 2023) Alannah Smyth
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 39 Northumberland Road Ballsbridge Dublin 4

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024**

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 2024.

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.

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

Mission, Objectives and Strategy

Mission Statement

The mission of 3T's (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:* 3T's 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
Beyan Lawlor
Nigel Kinnaird (resigned 31 December 2023)
Alannah Smyth

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 2024**

Financial Results

At the end of the financial year the charity had gross assets of €96,730 (2023, €105,747) and gross liabilities of €201 (2023, €6,814). The net assets of the charity have decreased by €(2,404).

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. 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 2024, 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 2024**

Chairperson's Report - Noel Smyth

Background

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

In recent years, the conversation around mental health has opened up. Stigma has been reduced, yet it can still be a barrier to seeking help for mental health issues. The coronavirus pandemic broadened awareness of mental health, bringing unique challenges, as more people than ever before became aware of the importance of safeguarding our mental health.

More people die by suicide in Ireland than die on our roads, yet only a fraction of the funding spent on road safety is spent on suicide prevention. Over the years, 3T's 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 and more recently for the need for a 24/7 crisis centre for those in mental health crisis, an alternative to the existing option of the hospital Emergency Department. Our research with Trinity College School of General Nursing and Midwifery supports this call for an alternative to the ED with key recommendations from "Accessing Help for self harm and suicidal behaviour in the Emergency Department" already adopted into the National Clinical Programme for Self Harm & Suicide-related Ideation (published February 2022).

An ever-changing world and the impact of crises, at home and abroad, all bring different challenges to our everyday lives and to our mental health. The demand for services has surged and waitlists have become unacceptably long, both for adults and for children. Increased investment by Government into mental health would have a positive impact not just on future demands on our health service but also for people themselves, their families, communities and society as a whole.

Results

In the year ended 30 June 2024, 3T's had core income of €83,508 (2023, €49,876) and spent €85,912 (2023, €109,361). Income was generated solely through donations, charity partnerships, third party fundraising activities and dedicated 3T's activities. €38,479 was spent on staff salaries, €1,051 on advertising, marketing and promotion and €1,605 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 14.

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

Board and Management

Whilst the board of directors is ultimately responsible for 3T's and for the items listed earlier in this document, 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. From time to time, 3T's 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 3T's 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

The 3T's team is headed up by the Chairperson, Noel Smyth, who also carries out an executive function on the day-to-day operation of the charity. 3T's has one permanent employee based in an office in Dublin 18, who reports directly to the Chairperson with certain decisions reserved for the board. She is further supported by a small team of volunteers and third-party contractors, whom we thank sincerely for their input and their hard work on our behalf.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024**

Activities

Awareness and Education: Since its foundation, 3T's has worked on a variety of successful awareness projects. As suicide is the biggest killer of our young people, we seek out opportunities to collaborate with third level colleges on raising awareness of suicide and promoting positive mental health amongst the student population. We partner with college welfare teams and student unions on awareness projects such as our Share the Load initiative and participate in Wellbeing Weeks and other mental health initiatives. Where possible, these activities are supported by the delivery of safeTALK Training Workshops (Suicide Alertness for Everyone).

3T's are official training providers of safeTALK training (Suicide Alertness for Everyone), approved by the National Office for Suicide Prevention (NOSP). SafeTALK is an internationally recognized half-day training programme which equips participants to identify individuals who may be at risk of suicide. This year, 3T's delivered training in second and third level colleges, sports clubs, within workplaces and to hospitality industry professionals. Our safeTALK workshops are delivered free of charge by 3T's. safeTALK materials are provided by the NOSP as national co-ordinator for safeTALK in Ireland under the Government Suicide Prevention Strategy, Connecting for Life.

We continue to be inspired by the third level college Welfare teams and Student Unions we collaborate with as they work tirelessly and creatively to help and support their students in managing and safeguarding their mental health.

3T's believe that educating participants on various aspects of mental health and suicide reflects our commitment to turning the tide of suicide through education and awareness building.

Collaboration: In addition to third level colleges, we work closely with organisations in the voluntary sector and the business community.

- Partners in Connecting for Life, the National Suicide Prevention Strategy and stakeholders in Sharing the Vision.
- Active members of Mental Health Reform, Ireland's leading national coalition of organisations campaigning to transform mental health and well-being supports in Ireland.
- See Change Green Ribbon Campaign – organisation dedicated to ending mental health stigma;
- Men's Health Forum: 3T's sits on the Planning Committee for Men's Health Week, along with representative organisations from voluntary, statutory and corporate sectors, from Ireland North & South, to focus on health promotion for men, both physical & mental.

Research & Support: It is the ethos of 3T's 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. Since our foundation, we have allocated approximately €1.5 million to research. We have provided funding support of over €500,000 to other NGOs working at the coalface of suicide prevention, intervention and postvention to support their work and help improve outcomes for those struggling with mental health and suicidal behaviours.

- TCD Research: Our research partnership continues with School of Nursing and Midwifery in Trinity College Dublin on "Accessing help for self-harm and suicidal behaviour in the Emergency Department: a qualitative study". Phase I, published in 2020, explored the experiences of service users presenting to the Emergency Department for treatment of self-harm and suicidal behaviour. Phase II focuses on experiences of families and companions of such service users. Through our research we aim to fill gaps in knowledge around suicide and self-harm in the hope that new knowledge will help inform national policy. Phase I Recommendations helped inform and were incorporated into the National Clinical Programme for Self-Harm & Suicide-related Ideation (published February 2022). Findings from Phase II are due for publication 2025. We hope that as a result of our research, the ED experience can be improved for service users who self-harm or have engaged in suicidal behaviour.

Fundraising: 3T's receives no statutory funding and relies instead on its own fundraising activities and those of its third-party fundraisers and supporters, charity partnerships and corporate and private donations.

3T's 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 the year.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024**

3T's Annual Golf Tournament is a regular calendar feature for Irish Golf Clubs. The competition is open to all GI clubs and helps us raise awareness in communities throughout Ireland. Once again, despite a sharp increase in costs this year, we maintained our €10 entry fee. As a result, the competition was fully subscribed and was a successful fundraising and awareness raising activity with a high level of player satisfaction. We would like to thank management and staff at both the K Club and Portmarnock Golf Club for accommodating our tournament finals at their superb venues.

We were once again privileged to be the beneficiaries of the Food for Thought fine dining initiative which draws together award-winning Chefs to showcase new and established talent and raise awareness around Suicide and mental health. Award-winning chef founder, Daniel Hannigan, leads this initiative to highlight the importance of friendship to mental health, the unifying power & positive mental health impact of food. Our thanks to all the talented chefs, hospitality staff, diners and to restaurant owners of Charlotte Quay, who so generously contributed to the success of Food for Thought 2024.

We appreciate the time and effort that our supporters put into fundraising events and thank all who fundraised on our behalf over the course of the year.

Lobbying: Government & Political

Over the years, 3T's has lobbied Government and actively promotes the need for increased funding and better services to help prevent further loss of life through suicide. During this accounting year, 3T's lobbied Government for a more co-ordinated approach to mental health and suicide prevention and propose a Suicide Prevention Authority based on a Road Safety Authority model to achieve this. Noel Smyth of 3T's met with Minister Mary Butler TD Minister of State in Department of Health (Mental Health and Older People). However, the Minister was not receptive to the proposal.

3T's is registered with Lobbying.ie and adheres to its reporting requirements for all lobbying activity. Further details of 3T's lobbying activity are available in our return for the period on www.lobbying.ie.

As members of Mental Health Reform, 3T's has supported lobbying on topics including reform of mental health legislation, budgetary matters, youth mental health and mental health in schools, Mental Health Commission's CAMHs Report, the mental health policies of various political parties, and progress on Sharing the Vision Mental Health Policy. More detailed information on these activities can be viewed on Lobbying.ie and on www.mentalhealthreform.ie.

Chairperson's Summary

In Ireland, we have an excellent national suicide prevention strategy in Connecting for Life. The programmes, actions and resources outlined within Connecting for Life, if implemented, would undoubtedly help to reduce deaths by suicide. The concern of 3T's is that so many of the statutory services and resources required to back up this policy are simply not there. Where services exist, waiting times and waiting lists are unacceptably long. The impact of the global pandemic on Ireland's health system is still being felt. Unfortunately, for someone in suicidal crisis and their family, a 6-month wait can be 6 months too late. Our A&Es are operating at an over-capacity, with demand far exceeding resources. People presenting to our A&E with self-harm or suicidal behaviours have a different set of requirements to those presenting with physical ailments, no matter how serious. Of those who present in our A&E with Self-Harm, 13% will leave before any treatment recommendations are made. This was borne out in our research with Trinity College referred to above and is not acceptable. It is gratifying for the 3T's/TCD team to see our study findings have had an input into the development of national policies and practices around care of the person who presents to the ED with self-harm and suicidal behaviour. These recommendations now need to be resourced and implemented.

Statutory services continue to rely heavily on voluntary organisations to meet the shortfall in services. And whilst there is an important role for the voluntary sector to play in suicide prevention, Government has a responsibility to meet the needs of its citizens and to provide alternative options such as a 24/7 Mental Health ED or crisis centre to run alongside every ED in the country.

It is the time for the people of Ireland to hold our politicians to account on their general indifference to the issue of suicide prevention and ask our politicians to address the issues.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024**

As a country with a reputation for caring for others, Ireland is still failing in the areas of health and mental health. 3T's is happy to work with any interested groups or organisations to help bring about 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.

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 25 April 2025 and signed on its behalf by:

Noel Smyth
Director

Bryan Lawlor
Director

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024**

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 25 April 2025 and signed on its behalf by:

Noel Smyth
Director

Bryan Lawlor
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 2024 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 2024 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 do not believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for an 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
- 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.

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.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. 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 complied with by the charity. We have nothing to report in this regard.

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: 25 April 2025

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 2024

	Notes	Unrestricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Total Funds 2023 €
Incoming Resources					
Activities for generating funds	4.1	83,508	83,508	49,876	49,876
Resources Expended					
Raising funds	5.1	85,912	85,912	109,361	109,361
Net incoming/outgoing resources before transfers		(2,404)	(2,404)	(59,485)	(59,485)
Gross transfers between funds		-	-	-	-
Net movement in funds for the financial year		(2,404)	(2,404)	(59,485)	(59,485)
Reconciliation of funds:					
Total funds beginning of the year		98,933	98,933	158,418	158,418
Total funds at the end of the year		96,529	96,529	98,933	98,933

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 25 April 2025 and signed on its behalf by:

Noel Smyth
Director

Bryan Lawlor
Director

3T'S COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 30 JUNE 2024

		2024	2023
	Notes	€	€
Fixed Assets			
Tangible assets	8	2,561	8,711
Investments	9	100	100
		<u>2,661</u>	<u>8,811</u>
 Current Assets			
Debtors	10	30,124	11,270
Cash at bank and in hand	11	63,945	85,666
		<u>94,069</u>	<u>96,936</u>
Creditors: Amounts falling due within one year	12	(201)	(6,814)
Net Current Assets		<u>93,868</u>	<u>90,122</u>
 Net Assets		<u><u>96,529</u></u>	<u><u>98,933</u></u>
 Funds			
Designated funds (Unrestricted)		<u>96,529</u>	<u>98,933</u>
Total funds		<u><u>96,529</u></u>	<u><u>98,933</u></u>

Approved by the Board of Directors on 25 April 2025 and signed on its behalf by:

Noel Smyth
Director

Bryan Lawlor
Director

3T'S COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Net movement in funds		(2,404)	(59,485)
Adjustments for:			
Depreciation		6,150	6,708
		<u>3,746</u>	<u>(52,777)</u>
Movements in working capital:			
Movement in debtors		(18,854)	(1,553)
Movement in creditors		(6,613)	(5,407)
		<u>(21,721)</u>	<u>(59,737)</u>
Cash used in operations			
		<u>(21,721)</u>	<u>(59,737)</u>
Net decrease in cash and cash equivalents		(21,721)	(59,737)
Cash and cash equivalents at the beginning of the year		85,666	145,403
		<u>85,666</u>	<u>145,403</u>
Cash and cash equivalents at the end of the year	11	<u>63,945</u>	<u>85,666</u>

**3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024**

1. General Information

3T's Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the company is The Lodge, Ballyogan Road, Sandyford, Dublin 18 which is also 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 2024**

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 trade 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 Other Trading Activities

	Unrestricted Funds	Restricted Funds	2024	2023
	€	€	€	€
Voluntary income	30,264	-	30,264	6,016
3T's dedicated activities	53,244	-	53,244	43,860
	<u>83,508</u>	<u>-</u>	<u>83,508</u>	<u>49,876</u>

3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

5. Expenditure					
5.1 Raising Funds	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
Charitable activities	-	-	-	-	21,589
Management, administrative and governance costs	56,846	-	-	56,846	63,375
Cost of generating funds	29,066	-	-	29,066	24,397
	<u>85,912</u>	<u>-</u>	<u>-</u>	<u>85,912</u>	<u>109,361</u>
6. Net Incoming Resources				2024 €	2023 €
Net Incoming Resources are stated after charging/(crediting):					
Depreciation of tangible assets				<u>6,150</u>	<u>6,708</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.					
				2024 Number	2023 Number
Administration				<u>1</u>	<u>1</u>
The staff costs comprise:					
				2024 €	2023 €
Wages and salaries				34,650	33,075
Social welfare costs				<u>3,829</u>	<u>3,655</u>
				<u>38,479</u>	<u>36,730</u>

3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

8. Tangible Fixed Assets

	Fixtures, fittings and equipment €	Website development €	Total €
Cost			
At 30 June 2024	3,663	18,450	22,113
Depreciation			
At 1 July 2023	3,663	9,739	13,402
Charge for the financial year	-	6,150	6,150
At 30 June 2024	3,663	15,889	19,552
Net book value			
At 30 June 2024	-	2,561	2,561
At 30 June 2023	-	8,711	8,711

9. Investments

	Group and participating undertakings €
Investments	
Cost	
At 30 June 2024	100
Net book value	
At 30 June 2024	100
At 30 June 2023	100

10. Debtors

	2024 €	2023 €
Sundry debtors	24,989	7,513
Prepayments	5,135	3,757
	30,124	11,270

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

11. Cash and Cash Equivalents

	2024 €	2023 €
Cash and bank balances	63,945	85,666

3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

12. Creditors	2024	2023
Amounts falling due within one year	€	€
Invoiced creditors	-	575
Taxation and social welfare costs	201	3,229
Deferred income	-	3,010
	<u>201</u>	<u>6,814</u>

13. Reserves	2024	2023
	€	€
At the beginning of the year	98,933	158,418
Deficit for the financial year	(2,404)	(59,485)
	<u>96,529</u>	<u>98,933</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 25 April 2025.