

**Fight Against Suicide Company Limited by  
Guarantee**

Directors' report and financial statements for the year  
ended 30 September 2016

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
for the year ended 30 September 2016

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COMPANY INFORMATION

DIRECTORS

Jim Breen  
*(resigned 25 February 2016)*  
Dudley Farrell  
*(resigned 25 February 2016,  
reappointed 19 January 2017)*  
Glen Reid  
*(appointed 25 February 2016,  
resigned 19 January 2017)*  
Noel Mostyn  
*(appointed 25 February 2016)*  
Kevin Finn  
*(resigned 19 January 2017)*  
Angeline Collins  
*(appointed 19 January 2017)*  
Michael Dodd  
*(appointed 19 January 2017)*

SECRETARY

Glen Reid

REGISTERED OFFICE

Kerry Technology Park,  
Dromtacker,  
Tralee,  
Co. Kerry.

SOLICITORS

William Fry,  
2 Grand Canal Square,  
Dublin 2.

BANKERS

Bank of Ireland,  
Montrose,  
Dublin 4.

AUDITORS

Ernst & Young,  
Chartered Accountants,  
City Quarter,  
Lapps Quay,  
Cork.

**DIRECTORS' REPORT**  
**for the year ended 30 September 2016**

The directors present their report and financial statements for the year ended 30 September 2016.

*IMPACT OF FRS 102*

The financial statements for the year ended 30 September 2016 have been prepared in accordance with FRS 102 and the comparative figures for 30 September 2015 were restated where necessary.

*PRINCIPAL ACTIVITIES*

The company was incorporated on 3 April 2013 as a company limited by guarantee and not having a share capital. Fight Against Suicide's business name is 'Cycle Against Suicide'. The main objective of the company is to raise awareness of the considerable help and supports that are available for anyone battling depression, self-harm, at risk of suicide or those bereaved by suicide.

*SERVICE REVIEW*

The company's income for the year decreased, but a surplus was achieved. The Income Statement and the Statement of Financial Position for the year ended 30 September 2016 are set out on pages 10 and 13. Surplus on ordinary activities amounted to €1,017 (2015: €38,053).

The directors are reviewing all aspects of the operation of the service in an effort to ensure that objectives are met.

*PRINCIPAL RISK AND UNCERTAINTIES*

The principal risks and uncertainties facing the company are broadly grouped as performance and legislative risks.

*Performance risk*

The company's continued success in meeting its objectives is dependent on its ability to secure adequate funding and contributions to enable it to provide its current level of services.

*Legislative risk*

The company operates within a legal framework and consequently faces a requirement to ensure compliance with legal and regulatory requirements.

*GOVERNANCE*

Accountability and transparency are vitally important in everything that Fight Against Suicide strives to do. We publish our financial accounts annually.

We are fully compliant with the Charities Regulatory Authority as well as the Charities Act 2009. The Board approved on 3 November 2016 that it complies with The Governance Code for the Community, Voluntary and Charitable Sector in Ireland. We are now listed as compliant on the Governance Code Registry. The Governance Code is principles based and it is voluntary. It has been designed by the sector, for the sector.

**DIRECTORS' REPORT**

**for the year ended 30 September 2016 (Continued)**

*BOARD'S RESOLUTION REGARDING THE STATEMENT OF GUIDING PRINCIPLES FOR FUNDRAISING*

The Board resolves to adopt the Statement of Guiding Principles for Fundraising and confirms that Cycle Against Suicide is committed to complying with the Statement and will endeavour to:

1. *Adhere to the core principles of respect, honesty and openness by:*
  - Respecting the rights, dignity and privacy of supporters, clients and beneficiaries.
  - Answering reasonable questions about fundraising activity and fundraising costs honestly. Making information about our purpose, activities and governance available to the public.
2. *Demonstrate its commitment to donors by:*
  - Agreeing and making known a Donor's Charter consistent with the Statement of Guiding Principles for Fundraising containing commitments regarding the causes for which the charity is fundraising, the use of donations, and disclosures regarding the status and authority of those soliciting donations.
  - Operating a complaints and feedback procedure.
3. *Ensure high standard of fundraising practice by:*
  - Ensuring fundraisers are committed to the highest standards of good practice by providing information and training on the Statement of Guiding Principles for Fundraising.
  - Ensuring that fundraising activities are respectful, honest, open and legal and that images and messages are chosen and used in accordance with the Statement of Guiding Principles for Fundraising.
  - Having a policy in place for regarding the management of volunteer fundraisers.
4. *Be financially accountable by:*
  - Publishing an annual report and statement of annual accounts, which includes a statement on compliance with the Statement of Guiding Principles for Fundraising.
  - Making sure that there are appropriate internal financial and management controls in place.
  - Making sure that all donations are recorded and that records comply with data protection legislation.
5. *Ensure that the Board and senior management take responsibility for implementing and adhering to the Statement of Guiding Principles for Fundraising by:*
  - Identifying any risks that may arise and ensuring appropriate mechanisms are in place given the size and complexity of the organisation to manage and deal with those risks.

*EVENTS SINCE STATEMENT OF FINANCIAL POSITION DATE*

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

*BOARD OF DIRECTORS*

The directors of the company are listed on page 2.

**DIRECTORS' REPORT**  
**for the year ended 30 September 2016 (Continued)**

*ACCOUNTING RECORDS*

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act with regard to the keeping of accounting records are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting records. Those books and accounting records are maintained at Greystones, Co. Wicklow.

*AUDITORS*

The auditors, Ernst & Young, Chartered Accountants, will continue in office in accordance with section 383(2) of the Companies Act 2014.

Approved by the board on: 23 April 2017

Noel Mostyn  
Michael Dodd

Directors

**DIRECTORS' RESPONSIBILITIES STATEMENT**  
**for the year ended 30 September 2016**

The directors are responsible for preparing the Directors Report and the financial statements in accordance with applicable Irish Law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (Generally Accepted Accounting Practice in Ireland). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, of the company as at the end of the financial year, and the profit or loss for the company 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 for the company financial statements and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identifying those standards, and note the effect and reasons for any material departures from those standards; 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on: 23 April 2017

Noel Mostyn  
Michael Dodd

Directors

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**

We have audited the financial statements of Fight Against Suicide Company Limited by Guarantee for the year ended 30 September 2016 which comprise the Income Statement, the Statement of Comprehensive Income, the Statement of Changes in Equity, the Statement of Financial Position, the Statements of Cash Flows and the related notes 1 to 14. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (Generally Accepted Accounting Practice in Ireland).

This 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.

### ***Respective responsibilities of directors and auditors***

As explained more fully in the Directors' Responsibilities Statement set out on page 7, 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 Auditing Practices Board's Ethical Standards for Auditors.

### ***Scope of the audit of the financial statements***

An audit 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 Directors' 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.

### ***Opinion on financial statements***

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and the financial position of the company as at 30 September 2016 and the surplus 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.



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE (Continued)**

***Matters on which we are required to report by 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 accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

***Matters on which we are required to report by exception***

We have nothing to report in respect of Sections 305 to 312 of the Companies Acts 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Ian Venner  
for and on behalf of Ernst & Young  
Chartered Accountants and Statutory Audit Firm

Cork

Date: 3 May 2017

**FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE****INCOME STATEMENT**  
**for the year ended 30 September 2016**

	<i>Note</i>	2016 €	2015 €
Income - continuing operations	2	297,440	325,093
Cost of sales		(115,751)	(123,108)
Gross profit - continuing operations		181,689	201,985
Staff costs	3	(102,220)	(87,813)
Other operating expenses		(77,147)	(75,290)
Operating surplus – continuing operations		2,322	38,882
Interest payable and similar charges		(1,305)	(829)
Surplus on ordinary activities before taxation		1,017	38,053
Tax on surplus on ordinary activities	4	-	-
Surplus for the financial year		1,017	38,053

**FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**

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**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 30 September 2016

	<i>Note</i>	2016 €	2015 €
Surplus for the financial year		1,017	38,053
Total comprehensive surplus for the year		<u>1,017</u>	<u>38,053</u>

**STATEMENT OF CHANGED IN EQUITY**  
for the year ended 30 September 2016

	<i>Income statement</i> €	<i>Total</i> €
At 1 October 2014	27,733	27,733
Surplus for the year	38,053	38,053
	<hr/>	<hr/>
At 1 October 2015	65,786	65,786
Surplus for the year	1,017	1,017
	<hr/>	<hr/>
At 30 September 2016	66,803	66,803
	<hr/> <hr/>	<hr/> <hr/>

## FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

### STATEMENT OF FINANCIAL POSITION as at 30 September 2016

ASSETS EMPLOYED	Note	2016 €	2015 €
<b>CURRENT ASSETS</b>			
Stocks	5	53,703	66,199
Debtors	6	10,356	-
Bank and cash		19,264	9,556
		<u>83,323</u>	<u>75,755</u>
<b>CURRENT LIABILITIES</b>			
CREDITORS (amounts falling due within one year)	7	(16,520)	(9,969)
		<u>66,803</u>	<u>65,786</u>
<b>NET CURRENT ASSETS</b>			
		<u>66,803</u>	<u>65,786</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>66,803</u>	<u>65,786</u>
<b>RESERVES</b>			
Accumulated funds		<u>66,803</u>	<u>65,786</u>

The financial statements were approved by the Board of Directors on 23 April 2017 and were authorised for issue on that date.

Approved by the board on: 23 April 2017

Noel Mostyn  
Michael Dodd

Directors

**FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**

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**STATEMENT OF CASH FLOWS**  
for the year ended 30 September 2016

	2016	2015
	€	€
NET CASH GENERATED FROM OPERATING ACTIVITIES	9,708	(8,637)
NET CASH USED IN INVESTING ACTIVITIES	-	-
NET CASH GENERATED FROM FINANCING ACTIVITIES	-	-
	<hr/>	<hr/>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	9,708	(8,637)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	9,556	18,193
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>19,264</u>	<u>9,556</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2016**

1. ACCOUNTING POLICIES

1.1 *Statement of compliance*

Fight Against Suicide Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office is Kerry Technology Park, Dromtacker, Tralee, Co. Kerry.

The company's financial statements have been prepared in accordance with applicable accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland, including FRS 102 *The Financial Reporting Standard applicable in the UK and the Republic of Ireland* (Generally Accepted Accounting Practice in Ireland).

The company transitioned from previously extant Irish GAAP to FRS 102 as at 1 October 2014. An explanation of how the transition to FRS 102 has affected the reported financial position and financial performance is given in note 10.

1.2 *Basis of preparation*

The financial statements are expressed in Euro (€) which is the presentational currency of the company.

1.3 *Judgements and key sources of estimation uncertainty*

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the statement of financial position date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

1.4 *Significant accounting policies*

(a) *Stock*

Stocks are valued at the lower of cost and net realisable value after making due allowance for any obsolete or slow moving items.

Net realisable value comprises the actual or estimated selling price (net of trade discounts) less any further costs to completion or to be incurred in selling and distribution.

(b) *Revenue recognition*

Income which consists of receipts from events, sale of goods, donations and fundraising income is recognised when earned.

(c) *Short term debtors and creditors*

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement in other operating expenses.

**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2016 (Continued)**

1. ACCOUNTING POLICIES (Continued)

1.4 *Significant accounting policies (continued)*

(d) *Cash and cash equivalents*

Cash and cash equivalents in the statement of financial position comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

2. INCOME

Income represents money received from events, sale of goods, donations and fundraising income. Income is attributable to one activity, the raising of awareness of the help and supports that are available to anyone battling depression, self-harm, at risk of suicide or those bereaved by suicide.

3. EMPLOYEES AND REMUNERATION

The average number of persons employed by the company in the financial period was 2 (2015: 1).

	2016 No.	2015 No.
Administration	2	1
	<u>2</u>	<u>1</u>
The staff costs comprise of:	€	€
Wages and salaries	92,544	79,273
Social welfare costs	9,676	8,540
	<u>102,220</u>	<u>87,813</u>

4. OPERATING SURPLUS

	2016 €	2015 €
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This is stated after charging:

Audit fees	3,630	-
	<u>3,630</u>	<u>-</u>

5. INTEREST PAYABLE AND SIMILAR CHARGES

	2016 €	2015 €
Bank current account charges	1,305	829
	<u>1,305</u>	<u>829</u>



**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2016 (Continued)**

6. TAX ON SURPLUS ON ORDINARY ACTIVITIES

No provision has been made for tax on the company's surplus as the company has, due to its status as a charity, been granted an exemption in accordance with the provision of Section 333 of the Income Tax Act 1967 (as applied to companies by Section 11(6) of the Corporation Tax Act 1976).

7. STOCKS	2016	2015
	€	€
Goods for resale	53,703	66,699
	<u>53,703</u>	<u>66,699</u>

The replacement cost of stock did not differ significantly from the figure shown.

8. DEBTORS (amounts falling due within one year)	2016	2015
	€	€
Trade debtors and prepayments	10,356	-
	<u>10,356</u>	<u>-</u>

9. CREDITORS (amounts failing due within one year)	2016	2015
	€	€
Creditors and accruals	16,520	9,969
	<u>16,520</u>	<u>9,969</u>

10. RELATED PARTY TRANSACTIONS

Fight Against Suicide Company Limited by Guarantee requested PulseLearning Limited to provide IT support services, including website hosting, email and general IT support. PulseLearning Limited agreed to provide these services at cost to Fight Against Suicide Company Limited by Guarantee for €4,526 in 2016 (2015: €3,903). Jim Breen is a Director of PulseLearning Limited.

The directors had no other transactions with the company during the year within the meaning of the Companies Act 2014.

*Key management personnel*

All directors and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the company are considered to be key management personnel. Total remuneration in respect of these individuals is €75,000.

**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2016 (Continued)**

11. NOTES TO THE STATEMENT OF CASH FLOWS

(a)	<i>Reconciliation of profit to net cash flow from operating activities</i>	2016 €	2015 €
	Surplus before tax	1,017	38,053
	<i>Working capital movements:</i>		
	(Increase)/decrease in debtors	(10,356)	16,123
	Increase in creditors	6,551	3,386
	Decrease/(increase) in stock	12,496	(66,199)
	Net cash flow from operating activities	<u>9,708</u>	<u>(8,637)</u>
(b)	<i>Cash and cash equivalents</i>	2016 €	2015 €
	Cash at bank and in hand	19,264	9,556
	Total cash and cash equivalents	<u>19,264</u>	<u>9,556</u>

12. TRANSITION TO FRS 102

The company transitioned to FRS 102 from previously extant Irish GAAP as at 1 October 2014. There were no adjustments arising from the transition to FRS 102 and therefore there are no differences between accumulated reserves at 1 October 2014 reserves at 30 September 2015 and surplus for the year ended 30 September 2015, as reported under previous Irish GAAP and reported under FRS 102.

13. SUBSEQUENT EVENTS

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

14. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the directors on 23 April 2017.

***THE INFORMATION ON THE FOLLOWING PAGE  
DOES NOT FORM PART OF THE  
STATUTORY FINANCIAL STATEMENTS***

**FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE****DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the year ended 30 September 2016

	2016	2015
	€	€
<b>INCOME</b>		
Registrations	138,602	186,124
Donations	130,197	85,866
Sale of goods	28,641	53,103
	<u>297,440</u>	<u>325,093</u>
<b>EXPENDITURE</b>		
<i>Personnel costs:</i>		
Wages and salaries	102,220	87,813
<i>Establishment costs:</i>		
Event expenses	115,751	123,108
Professional fees	3,630	664
Energy, telephone and water rates	4,256	5,862
Marketing	3,758	4,720
Computer costs	4,526	3,903
Office expenses	1,122	8,230
Congress and school programmes	59,855	51,911
	<u>295,118</u>	<u>286,211</u>
<b>OPERATING SURPLUS FOR THE YEAR</b>	2,322	38,882
Bank interest and charges	(1,305)	(829)
<b>SURPLUS FOR THE YEAR</b>	<u><u>1,017</u></u>	<u><u>38,053</u></u>