

**Fight Against Suicide Company Limited by  
Guarantee**

Directors' report and financial statements for the year  
ended 30 September 2019

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**for the year ended 30 September 2019**

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## **FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**

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### **COMPANY INFORMATION**

Company registration no.525785

Charity registration no.20083151

#### **DIRECTORS**

Dudley Farrell  
Gavin Finnerty  
Brendan Tighe  
Andrew Keegan

#### **SECRETARY**

Andrew Keegan

#### **REGISTERED OFFICE**

First Floor,  
6 Lapps Quay,  
Cork.

#### **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 2019**

The Board of Directors of Fight Against Suicide (t/a Cycle Against Suicide) present their Directors' Annual Report, combining the Directors' Report and the audited financial statements for the year ended 30 September 2019.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland, FRS 102, (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. Fight Against Suicide is limited by guarantee not having a share capital and is a registered charity. The Board of Directors of Cycle Against Suicide are also charity trustees for the purpose of charity law.

In this report the directors of Fight Against Suicide (t/a Cycle Against Suicide) present a summary of its purpose, governance, activities, achievements and finances for the financial year ending 30 September 2019.

#### *OUR MISSION*

In Europe, Ireland has one of the highest incidences of mental illness, ranking third out of thirty-six countries. Despite the clear benefits of treatment for mental health problems, only a minority of those affected go on to receive professional help. The biggest single barrier against treatment is the stigma surrounding mental health issues. Stigma is the result of negative and prejudicial attitudes and behaviours that are expressed by people to those living with a mental health problem or a mental illness, and it can cause intense shame and fear. People with mental health problems say that the social stigma attached to mental ill health and the discrimination they experience can make their difficulties worse and make it harder to recover. It is therefore important to address the issue of stigma if we, as a nation, are to succeed in improving the mental health of all Irish citizens. Cycle Against Suicide has been to the fore in helping to destigmatise mental health issues and change the narrative around suicide. Our community and school activities contribute to positive mental health as they bring people together and kick-start conversations about mental health and well-being. Our mantra: 'It's OK not to feel OK; and it's absolutely OK to ask for help' helps build personal resilience and breaks the stigma associated with mental ill health. These are important for suicide prevention and helping people seek the support they need.

## **DIRECTORS' REPORT** **for the year ended 30 September 2019 (Continued)**

### *OBJECTIVES AND ACTIVITIES*

In accordance with its Constitution, the main objective for which Cycle Against Suicide was established is to benefit the public by breaking down stigma associated with the issue of mental well-being through increasing awareness and facilitating open discussion about mental health issues in Ireland and encourage people to seek help if their mental well-being is being challenged.

As objects incidental and ancillary to the attainment of the main object, Cycle Against has the following subsidiary objectives:

- Organise events so that the main objects can be advanced;
- To promote awareness about existing mental health organisations who provide front line services in communities;
- To work with existing organisations in the mental health arena so that we can work together with more cohesion;
- To engage with other organisations in Ireland to affect those main objectives throughout Ireland, particularly schools.
- To use all relevant channels to raise awareness in Ireland about our core message: 'That it's OK not to feel OK; and it's absolutely OK to ask for help'.

### *ACHIEVEMENTS AND PERFORMANCE*

The statistics on suicide are devastating. It is the second leading cause of death in 15-29 year old's worldwide, with ripple on effects. Ireland has the fourth highest suicide rate in the 15-19 age group across 31 European countries, with statistics from the National Self Harm Registry (NSHR) showing worrying trends. According to the NSHR the national rate of self-harm among males in Ireland in 2018 was 193 per 100,000, 7% higher than 2017. Among females, the rate was 229 per 100,000 in 2018, 5% higher than 2017. This is of course very concerning. Cycle Against Suicide is working to reverse this trend and offer hope to those who may be battling mental health issues which are usually the root cause of suicidal behaviour.

At Cycle Against Suicide we seek to make a cultural shift. This is done primarily through leveraging the power of communities to break down barriers caused by stigma and stigmatising language. We recognise that one of the key problems that prevents people from speaking out about their mental health struggles is the current culture that sees mental illness as a sign of weakness and shames those who struggle with it. We realise when there is a cultural shift then real change is possible, as people are set free to seek the help they need and deserve.

Communities, schools, workplaces and neighbours are fundamental to the work of Cycle Against Suicide. Communities create a sense of belonging, where people feel safe because they are in contact with other people they can relate to and who can relate to them. Statistics show that people rely on community and everyday interactions for a sense of self-worth. Cycle Against Suicide relies on communities to help foster a sense of togetherness and help promote the message that there is strength in vulnerability. That it is okay to not to feel OK and that it is perfectly OK to ask for help.

### **DIRECTORS' REPORT** **for the year ended 30 September 2019 (Continued)**

#### *ACHIEVEMENTS AND PERFORMANCE (Continued)*

##### *Secondary School*

'Headstrong' - Cycle Against Suicide's evidence-based secondary schools peer-to-peer programme has gone from strength to strength. The programme is based around a Mental Health Commission of Canada 2009 initiative called 'Opening Minds', which worked to evaluate educational programmes aimed at reducing the stigma surrounding mental health and then to replicate best practice.

Evidence shows that the majority of adults living with a mental health problem or mental illness first experienced symptoms during their teenage years. Despite the clear benefits of treatment for mental health issues less than 20% of young people go on to receive professional help. The biggest single barrier against treatment is the stigma surrounding mental health issues which can cause intense fear and shame. Common sources of stress in adolescents are social pressure, isolation, substance abuse, cultural or social expectations, eating disorders, bullying and feelings of worthlessness.

With Ireland ranking 4th highest in teen suicides in the EU and one in three young people in Ireland experiencing a mental health difficulty in any given year, our evidence-based programme continues to give students the tools, knowledge and encouragement they need to lead the fight against suicide. Because of our schools' programme tens of thousands of students across the island of Ireland are now confronting the stigma of mental health, a stigma that threatens the wellness of so many young people.

##### *Youthreach*

Cycle Against Suicide has devised an education programme for Youthreach. This is a cohort of young early school leavers who present less with literacy issues, but more around issues associated with mental health.

All secondary schools and Youthreach Centres throughout Ireland can avail of the programmes free of charge.

##### *Student Leaders' Congress*

For the fifth year Cycle Against Suicide again hosted its Student Leaders' Congress, a mental health education day, at Dublin's Citywest Convention Centre in January 2020. Speakers discussed their experiences of suicide and mental health openly and honestly at the one-day conference. Other topics discussed included body image, social anxiety, consent and respect, issues affecting the LGBTQ+ community, online trolling and how to build resilience and offer hope in young people. The event also hosted talks and workshops from a number of experts in the field of mental health and wellbeing. 4,000 secondary school students and early school-leavers from more than 150 schools across the country attended this inspirational event promoted by the motivational hashtags #BreakTheCycle and #ItsOkNotToFeelOk.

Video footage (duration 11'43) from our Student Leaders Congress 2020 can be viewed here:

<http://www.cycleagainstsucide.com/2020/03/06/student-leaders-congress-2020/>

Plans for our 2021 Student Congress are currently in development but are COVID-19 dependent.

**DIRECTORS' REPORT**  
**for the year ended 30 September 2019 (Continued)**

*ACHIEVEMENTS AND PERFORMANCE (Continued)*

*Primary Schools*

Using the latest wellbeing circular 42/2018 as a guide, Cycle Against Suicide are currently developing a wellbeing programme that will be rolled out fully to all primary schools over the next two years. The project is due to start at the end of September 2020. A huge number of primary schools who wish to participate have already contacted the organisation.

*Workplace Programme*

Cycle Against Suicide were on track to launch an evidence-based workplace programme in March 2020. However, this programme became redundant because of workplace restrictions and is now being revised due to COVID-19. An e-learning platform is being developed to enable delivery of such a programme.

*BUDDY Up and Make The Call*

The coronavirus pandemic and subsequent lockdown measures were the catalysts for Cycle Against Suicide's 'BUDDY Up and Make The Call' programme for individuals who may have been struggling mentally during this time. Taking part consists of calling three people who may be in need of help, with the simple messages that they are not alone, that someone is there for them with a commitment to be available to them should they need help. Participants were encouraged to tag three of their contacts so they too could 'BUDDY Up and Make the Call'. The hashtags used as part of this campaign were #BuddyUp, #MakeTheCall, #InThisTogether and #ItsOKNotToFeelOK.

This campaign will run continually. So far, it has been a major success and included endorsements from a number of well-known faces including Kodaline, TV's Bernard O'Shea and Baz Ashmawy, and ex-Ireland rugby internationals Alan Quinlan and Shane Byrne. This campaign allowed Cycle Against Suicide to raise awareness exponentially.

*Other Events and Activities*

Our Annual New Year's Day swim has also become very popular. 1 January 2020 saw hundreds attend at Sandycove Harbour, Dublin.

For World Suicide Prevention Day on 10 September 2019, we launched our Bike4Life Cyclothon for which hundreds participated. The Bike4Life Campaign also took place from 23 May to World Suicide Prevention on 10 September 2020. This campaign aims to raise awareness around the issue of suicide and suicide prevention but to unite families and communities in empathy and support during the COVID-19 public health crisis. This campaign commenced early this year so that participants can stay active for the sake of their physical and mental health in light of the pandemic. The intended target of cycling one million kilometres is being monitored on Cycle Against Suicide's website.

**DIRECTORS' REPORT**  
**for the year ended 30 September 2019 (Continued)**

*ACHIEVEMENTS AND PERFORMANCE (Continued)*

*Other Events and Activities (continued)*

In light of COVID-19 and the resulting mental health crisis, Cycle Against Suicide issued support material including:

<http://www.cycleagainstsucide.com/wp-content/uploads/2020/03/Coronavirus.pdf>

[http://www.cycleagainstsucide.com/wp-content/uploads/2020/04/2-1-Breathing-Technique\\_v3.mp4](http://www.cycleagainstsucide.com/wp-content/uploads/2020/04/2-1-Breathing-Technique_v3.mp4)

<http://www.cycleagainstsucide.com/wp-content/uploads/2020/06/A-Guide-to-Understanding-and-Navigating-Stress.pdf>

*Annual Main Cycle*

One of our leading awareness campaigns into communities is our Annual Main Cycle which was due to take place from 25 April to 3 May 2020. Unfortunately, because of restrictions due to the COVID-19 pandemic this event had to be cancelled.

The Bike4Life Sportif, back-ending the Bike4Life - MKM Challenge and set to take place from September 5th to World Suicide Prevention Day on 10 September also had to be cancelled because of government restrictions implemented in August to curb the spread of COVID-19.

Again, due to COVID-19, no spinoff events took place during the summer months of 2020.

*PLANS FOR FUTURE PERIODS*

Cycle Against Suicide are seeking to diversify its income streams and address longer term cash flow to safeguard the organisation's sustainability. Cycling Against Suicide is consolidating its position and offering in light of COVID-19. Our intention is to develop our product offering and reach amongst communities, particularly e-learning, as face-to-face programmes are now no longer possible. Cycle Against Suicide are making, and will continue to make, a real and visible difference in the fight against suicide.

*STRUCTURE, GOVERNANCE AND MANAGEMENT*

*Registration and Constitution*

Cycle Against Suicide is an awareness charity striving to break down the barriers around mental ill health. It is a registered charity in Ireland (charity number 20867), granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997 and with a Charities Regulatory Authority Number 20083151.



**DIRECTORS' REPORT**  
**for the year ended 30 September 2019 (Continued)**

*STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)*

*Board of Directors/Trustees*

According to the Constitution of Cycle Against Suicide, the number of Directors shall not be less than (3) and not more than (9). The Board of Directors of Cycle Against Suicide are also charity Trustees for the purpose of charity law. One third of Directors shall retire from office at the Annual General Meeting. If their number is not three, or a multiple of three, then the number nearest one third shall retire from office. The Directors to retire in every year shall be those who have been longest since their last election. A retiring Director shall also be eligible for re-election.

The following changes to the board took place during the year:

Angeline Driver Collins, Director, resigned 8 November 2018 (Care Assistant)  
Ray Clancy, Director, resigned 15 November 2018

Cycle Against Suicide are in the process of recruiting new Board members who are appropriately skilled in respective fields including mental health clinicians, education, governance, fundraising and finance. Once such Board members are recruited, Board Committees will be put in place to support the work of the Board of Directors. These committees will be headed up by a Board member and external members who are not Board members but will comprise people with broad experience in their specialised areas and who volunteer their time to Cycle Against Suicide. Such committees will include:

- Audit and Risk Committee
- Funding and Public Engagement Committee

*Conflicts of Interest*

Cycle Against Suicide implements an organisation-wide 'Conflict of Interest' policy. This Policy requires all Cycle Against Suicide personnel including Board members, staff, volunteers, partners and relevant third parties to disclose actual or potential conflicts of interest. Annual declarations of conflicts of interest are made by Board members and the Executive Leadership team.

**DIRECTORS' REPORT**  
**for the year ended 30 September 2019 (Continued)**

*PRINCIPAL RISKS AND UNCERTAINTIES*

The effects of COVID-19 have had an unprecedented impact. One of biggest impacts of this public health crisis is the weakening of the Irish and global economy. As a result, Cycle Against Suicide is facing complicated and brand-new challenges. The funding landscape has changed dramatically with our main source of income, our Annual Main Cycle, having been cancelled. This has been set against an increase in demand for our services. The current COVID-19 crisis has challenged the mental strength of many people, young and old, across Ireland. Unprecedented levels of stress and anxiety are being reported throughout the country. This has led to a huge increase in demand for our services. We have seen a major increase in the number of individuals contacting the organisation seeking support. We have referred these individuals onto counsellors who volunteer with our organisation and also to other national and local support agencies.

Also, we have also seen a dramatic uptake in the number of schools wishing to participate on HEADSTRONG Programme.

Cycle Against Suicide have tried to accommodate these new realities in a number of different ways. The Board of Cycle Against Suicide have clarity of vision and are maintaining unwavering focus on the unique contribution that Cycle Against Suicide can make, concentrating on the charitable purpose of the organisation, thinking what is in the best interest of beneficiaries and services users. However, the financial effects of COVID-19 on Cycle Against Suicide will be felt in the months ahead.

*Safeguarding People in/at our Programmes & Events:* The risk that persons (particularly children and vulnerable adults) may be exploited or abused by people working on our behalf. Cycle Against Suicide believes that all individuals have the right to live with dignity and freedom from exploitation and abuse. It is Cycle Against Suicide's policy to safeguard all individuals who are involved, in or affected by, its work from risks of exploitation and abuse, and to ensure that the behaviour of all those working with Cycle Against Suicide meets the appropriate standards. Cycle Against Suicide have a number of policies to address these areas.

*Fraud and Corruption:* The risk that fraud or corruption perpetrated by employees, volunteers, partners or others may adversely affect Cycle Against Suicide's relationship with donors, other external stakeholders, or lead to financial loss.

*Cyber Security:* Ransomware continues to be a very serious threat to all sectors of business including charities. The risk that a cyber-attack causes the integrity, availability and confidentiality of Cycle Against Suicide's information to be compromised or that Cycle Against Suicide's personnel cannot access systems to perform routine operations.

**DIRECTORS' REPORT**

**for the year ended 30 September 2019 (Continued)**

*COMPLIANCE WITH SECTOR-WIDE LEGISLATION AND STANDARDS*

Cycle Against Suicide engages pro-actively with legislation, standards and codes which are developed for the sector. Cycle Against Suicide subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)
- Guidelines for Charitable Organisations on Fundraising from the Public
- The Governance Code for Community, Voluntary and Charitable Organisations

*COMMITMENT TO STANDARDS IN FUNDRAISING PRACTICES*

The Board of Directors of Cycle Against Suicide is committed to the standards contained within the Statement of Guiding Principles for Fundraising. The statement was developed by the Irish Charities Tax Reform Group and exists to provide charities in Ireland with a Fundraising Code of Practice. These standards were consulted on, revised and reissued by the Charities Regulator as the 'Guidelines for Charitable Organisations on Fundraising from the Public'. The purpose of the statement is to:

- Improve the way charities in Ireland raise their funds
- Promote high levels of accountability and transparency by organisations fundraising from the public
- Provide clarity and assurances to donors and prospective donors about the organisations they support

**DIRECTORS' REPORT**

**for the year ended 30 September 2019 (Continued)**

*COMMITMENT TO STANDARDS IN FUNDRAISING PRACTICES (Continued)*

Cycle Against Suicide meets the standards as set out in the Code of Practice and is fully committed to working with the relevant agencies to maintain and develop the highest standards of fundraising methods.

*COMMITMENT TO BEST PRACTICE IN CORPORATE GOVERNANCE*

Cycle Against Suicide is signed up to and fully adheres to 'The Governance Code for Community, Voluntary and Charitable Organisations' and is committed to the standards contained within. Over the coming period cycle Against Suicide will steer towards the 'Charities Governance Code' as issued by the Charities Regulator and will start reporting our compliance by late 2020.

The combination of Cycle Against Suicide's adherence to the Governance Code for Community, Voluntary and Charitable Organisations, its adherence to the Guidelines for Charitable Organisations on Fundraising from the Public and the fact that Cycle Against Suicide publishes its Annual Report in compliance with the Charity SORP (Standard of Reporting Practice under FRS 102) means that Cycle Against Suicide is considered abiding to transparent reporting, good fundraising and good governance practices.

*STAKEHOLDER ACCOUNTABILITY*

Under our 'Stakeholder Accountability Framework', Cycle Against Suicide makes the following commitments to our stakeholders:

- Cycle Against Suicide respects the rights and values the contribution of our diverse stakeholders
- Cycle Against Suicide works in partnership with our stakeholders
- Cycle Against Suicide is a transparent organisation and endeavour to collaborate and share information openly with our stakeholders
- Cycle Against Suicide consults and listens to our stakeholders to ensure that our work is informed by their active participation and feedback
- We work to ensure that all of our programmes are of the highest quality, in line with best practice and can demonstrate results which bring positive changes in people lives
- Cycle Against Suicide supports our staff and volunteers to develop and to ensure that learning from our achievements and our failures allows us to continually improve

In order to achieve these commitments Cycle Against Suicide will be responsible, transparent and participatory, seeking feedback and learning from our work.

### **DIRECTORS' REPORT** **for the year ended 30 September 2019 (Continued)**

#### *AN EFFECTIVE AND ACCOUNTABLE ORGANISATION*

Cycle Against Suicide has a responsibility to be accountable to the people who fund, support and work with our organisation.

- Cycle Against Suicide can be held to account by our key stakeholders for delivery of our commitments
- Cycle Against Suicide is an efficient and effective organisation which gets the best value from our financial resources
- Cycle Against Suicide continues to attract and retain skilled, motivated and empowered volunteers

Success against this goal required embedding certain behaviours and process within Cycle Against Suicide. Cycle Against Suicide is making good progress to bring accountability to the fore of our work.

#### *WE COULD NOT DO IT WITHOUT YOU*

People all over Ireland donate their time and money to supporting Cycle Against Suicide. It is this support that makes Cycle Against Suicide possible. We are growing at a time where mental health is increasing. This requires Cycle Against Suicide to work efficiently and as focused as possible. Whenever possible we seek pro bono support so even more of the money we raise is spent on raising awareness along with educating and supporting people with mental health problems. The Board of Directors are so grateful to every single person who has given anything they can spare to make this happen, be it time, money or services. To everyone who has volunteered, donated, fundraised or supported Cycle Against Suicide, we thank you.

#### *FINANCIAL REVIEW*

The results for the year are presented on page 17 in the form of a Statement of Financial Activities in order to comply 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). A detailed commentary on the financial results reflected in the 2019 Annual Report is set out on the following pages. The key risks facing the organisation are set out in the paragraph on structure, governance and management in this report.

#### *FINANCIAL RESULTS*

Being transparent, accountable and clear on how our money is spent is important to the Board of Directors of Cycle Against Suicide. Here is a breakdown on what we received and spent and why.

##### *Income*

Donation income – 52%  
Charitable activity – 46%  
Other income – 2%

**DIRECTORS' REPORT**  
**for the year ended 30 September 2019 (Continued)**

*FINANCIAL RESULTS (Continued)*

*Expenditure*

Activity cost – 54%

Raising Funds - 38%

Support costs – 8%

**BOARD'S RESOLUTION REGARDING GUIDELINES FOR CHARITABLE ORGANISATIONS ON FUNDRAISING FROM THE PUBLIC**

The Board resolves to adopt the Guidelines for Charitable Organisations on Fundraising from the Public and confirms that Cycle Against Suicide is committed to complying with the Guidelines 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 Guidelines for Charitable Organisations on Fundraising from the Public 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 Guidelines for Charitable Organisations on Fundraising from the Public.
  - 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.

**DIRECTORS' REPORT**  
**for the year ended 30 September 2019 (Continued)**

*BOARD'S RESOLUTION REGARDING GUIDELINES FOR CHARITABLE ORGANISATIONS  
ON FUNDRAISING FROM THE PUBLIC (Continued)*

4. *Be financially accountable by:*

- Publishing an annual report and statement of annual accounts, which includes a statement on compliance with the Guidelines for Charitable Organisations on Fundraising from the Public.
- 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.

Approved by the Board of Directors on 11/11/20 and signed on its behalf by:



Andrew Keegan  
Director



Gavin Finnerty  
Director

**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the year ended 30 September 2019

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 of Directors on 11/11/20 and signed on its behalf by:



Andrew Keegan  
Director



Gavin Finnerty  
Director





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

### ***Opinion***

We have audited the financial statements of Fight Against Suicide Company Limited by Guarantee ('the company') for the year ended 30 September 2019 which comprise the Statement of Financial Activity, the Statement of Comprehensive Income, the Statement of Changes in Equity, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and Accounting Standards including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Irish Generally Accepted Accounting Practice).

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 September 2019 and of its surplus for the year then ended;
- have been properly prepared in accordance with Irish Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

### ***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

### ***Conclusions relating to going concern***

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

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

### ***Other information***

The directors are responsible for the other information. The other information comprises the information included in the Directors' Report. 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.

*Continued/...*



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

### ***Other information (continued)***

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

We have nothing to report in this regard.

### ***Opinions on other matters prescribed by the Companies Act 2014***

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

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

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the company Statement of Financial Position is in agreement with the accounting records.

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

### ***Respective responsibilities***

#### ***Responsibilities of directors for the financial statements***

As explained more fully in the Directors' Responsibilities Statement set out on page 15, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

*Continued/...*



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

***Respective responsibilities (continued)***

***Auditor's responsibilities for the audit of the financial statements***

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf).

This description forms part of our Auditor's Report.

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

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.

A handwritten signature in black ink, appearing to read 'Ian Venner', is written over a light blue horizontal line.

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

Cork

12 November 2020

**FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITY  
for the year ended 30 September 2019**

	Note	2019 Unrestricted €	2019 Restricted €	2019 Total €	2018 Unrestricted €	2018 Restricted €	2018 Total €
<b>INCOME</b>							
Donations	3	188,908	-	188,908	252,996	-	252,996
Charitable activities	4	168,920	-	168,920	102,637	-	102,637
Other income		6,947	-	6,947	5,016	-	5,016
		<u>364,775</u>	<u>-</u>	<u>364,775</u>	<u>360,649</u>	<u>-</u>	<u>360,649</u>
Less:							
<b>EXPENDITURE</b>							
Raising funds	5	147,708	-	147,708	169,804	-	169,804
Charitable activity	5	201,958	-	201,958	234,540	-	234,540
		<u>349,666</u>	<u>-</u>	<u>349,666</u>	<u>404,344</u>	<u>-</u>	<u>404,344</u>
Surplus/(deficit)		<u>15,109</u>	<u>-</u>	<u>15,109</u>	<u>(43,695)</u>	<u>-</u>	<u>(43,695)</u>
<i>Reconciliation of funds:</i>							
Total funds brought forward		25,589	-	25,589	69,284	-	69,284
Net Movement in funds for the financial year		15,109	-	15,109	(43,695)	-	(43,695)
Total funds carried forward		<u>40,698</u>	<u>-</u>	<u>40,698</u>	<u>25,589</u>	<u>-</u>	<u>25,589</u>

**FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**

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**STATEMENT OF COMPREHENSIVE INCOME**  
**for the year ended 30 September 2019**

	<i>2019</i>	<i>2018</i>
	€	€
Surplus/(deficit) for the financial year	15,109	(43,695)
	<hr/>	<hr/>
Total comprehensive surplus/(deficit) for the year	15,109	(43,695)
	<hr/> <hr/>	<hr/> <hr/>

**STATEMENT OF CHANGES IN EQUITY**  
**for the year ended 30 September 2019**

	<i>Income statement</i> €	<i>Total</i> €
At 1 October 2017	69,284	69,284
Deficit for the year	(43,695)	(43,695)
	<hr/>	<hr/>
At 30 September 2018	25,589	25,589
Surplus for the year	15,109	15,109
	<hr/>	<hr/>
At 30 September 2019	<u>40,698</u>	<u>40,698</u>

**FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**


**STATEMENT OF FINANCIAL POSITION**  
as at 30 September 2019

		2019	2018
	<i>Note</i>	€	€
ASSETS EMPLOYED			
CURRENT ASSETS			
Stocks	12	20,239	14,113
Debtors	13	29,149	9,140
Bank and cash		19,852	22,304
		<hr/>	<hr/>
		69,240	45,557
CURRENT LIABILITIES			
CREDITORS (amounts falling due within one year)	14	(28,542)	(19,968)
		<hr/>	<hr/>
NET CURRENT ASSETS		40,698	25,589
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,698</u>	<u>25,589</u>
RESERVES			
Accumulated funds		<u>40,698</u>	<u>25,589</u>

The financial statements were approved by the Board of Directors on 11/11/20 and were authorised for issue on that date by:

  
Andrew Keegan  
Director



  
Gavin Finnerty  
Director

**FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE****STATEMENT OF CASH FLOWS**  
for the year ended 30 September 2019

	2019	2018
	€	€
NET CASH GENERATED FROM OPERATING ACTIVITIES	(2,452)	1,009
NET CASH USED IN INVESTING ACTIVITIES	-	-
Directors loan advanced	-	35,000
Directors loan repaid	-	(35,000)
NET CASH GENERATED FROM FINANCING ACTIVITIES	-	-
(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(2,452)	1,009
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	22,304	21,295
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	19,852	22,304



**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2019**

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 First Floor, 6 Lapps Quay, Cork.

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).

In preparing the financial statements, the Company has referred to guidance within the Charities SORP for the Financial Reporting Standard applicable on the UK and Republic of Ireland – FRS 102 SORP.

The company has adopted best practice to the extent that requirements contained within the aforementioned SORP are applicable to the Company.

1.2 *Basis of preparation*

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

The response to the impact of COVID-19 is set out in the Principal Risks and Uncertainties section in the Directors' Report. It is our view, to the best of our current knowledge, that COVID-19 will not have an impact on the company's ability to continue as a going concern. The company has secured its funding for 2020. The directors have also assessed detailed budgets which have been stress-tested to allow for various downside scenarios. The directors will continue to manage the services provided by the company in line with the funding available and consequently, the directors believe that the company is well placed to manage its business risks successfully.

After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

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.

**NOTES TO THE FINANCIAL STATEMENTS**

**30 September 2019 (Continued)**

1. ACCOUNTING POLICIES (Continued)

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 received or reasonably assured. Volunteer income or capital is included in the Statement of Financial Activities where the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of the its ultimate receipt. Voluntary contributions are included in full in the Statement of Financial Activities in the current year. The amount pertaining to donations in kind can be quantified with reasonable accuracy and are accounted for on a risks and rewards basis.”

(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.

(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.

**FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2019 (Continued)**

3.	DONATIONS INCOME	2019	2019	2019	2018	2018	2018
		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
		€	€	€	€	€	€
	Donation income	58,908	-	58,908	71,946	-	71,946
	PTSB donation income	-	-	-	106,050	-	106,050
	Donations in kind	130,000	-	130,000	75,000	-	75,000
		<u>188,908</u>	<u>-</u>	<u>188,908</u>	<u>252,996</u>	<u>-</u>	<u>252,996</u>
		<u><u>188,908</u></u>	<u><u>-</u></u>	<u><u>188,908</u></u>	<u><u>252,996</u></u>	<u><u>-</u></u>	<u><u>252,996</u></u>
4.	CHARITABLE ACTIVITY INCOME	2019	2019	2019	2018	2018	2018
		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
		€	€	€	€	€	€
	Main cycle income	73,866	-	73,866	42,020	-	42,020
	Spin-off income	10,579	-	10,579	13,721	-	13,721
	Student leader congress income	68,718	-	68,718	32,648	-	32,648
	Orange Tie Ball income	9,008	-	9,008	4,249	-	4,249
	Schools Go Orange income	6,749	-	6,749	9,999	-	9,999
		<u>168,920</u>	<u>-</u>	<u>168,920</u>	<u>102,637</u>	<u>-</u>	<u>102,637</u>
		<u><u>168,920</u></u>	<u><u>-</u></u>	<u><u>168,920</u></u>	<u><u>102,637</u></u>	<u><u>-</u></u>	<u><u>102,637</u></u>

NOTES TO THE FINANCIAL STATEMENTS  
30 September 2019 (Continued)

5. ANALYSIS OF TOTAL EXPENDITURE

2019	<i>Fundraising</i>	<i>Charitable</i>	<i>Total</i>
	€	activity	€
		€	€
Direct program costs	90,929	158,925	249,854
Staff and related costs	35,587	16,765	52,352
Marketing and advertising	8,017	7,564	15,581
Office and administration costs	3,218	3,769	6,987
	<u>137,751</u>	<u>187,023</u>	<u>324,774</u>
Support costs	9,957	14,935	24,890
	<u>147,708</u>	<u>201,958</u>	<u>349,666</u>
	<u><u>147,708</u></u>	<u><u>201,958</u></u>	<u><u>349,666</u></u>
2018	<i>Fundraising</i>	<i>Charitable</i>	<i>Total</i>
	€	activity	€
		€	€
Direct program costs	75,572	161,888	237,460
Staff and related costs	30,888	44,609	75,497
Marketing and advertising	13,375	6,163	19,538
Office and administration costs	7,717	8,267	15,984
Stock provision	33,176	–	33,176
	<u>160,728</u>	<u>220,927</u>	<u>381,655</u>
Support costs	9,075	13,613	22,688
	<u>169,803</u>	<u>234,540</u>	<u>404,343</u>
	<u><u>169,803</u></u>	<u><u>234,540</u></u>	<u><u>404,343</u></u>

NOTES TO THE FINANCIAL STATEMENTS  
30 September 2019 (Continued)

6.	ACTIVITIES INCLUDED IN SUPPORT COSTS	2019	2018
		€	€
	Office and administration costs	10,120	14,916
	Finance costs	10,070	2,153
	Governance costs	3,982	4,422
	IT costs	718	1,197
		<u>24,890</u>	<u>22,688</u>
		<u><u>24,890</u></u>	<u><u>22,688</u></u>

Support costs are allocated on the basis of time spent in supporting the charitable activities and funds generating activities of the organisation as follows:

	2019	2018
	€	€
Raising funds	9,956	9,075
Charitable activity	14,934	13,613
	<u>24,890</u>	<u>22,688</u>
	<u><u>24,890</u></u>	<u><u>22,688</u></u>

7. GOVERNANCE COSTS

2019	<i>Unrestricted</i>	<i>Restricted</i>	
	<i>total</i>	<i>total</i>	<i>Total</i>
	€	€	€
Auditors remuneration	3,690	-	3,690
Meeting expenses	244	-	244
Other costs	49	-	49
	<u>3,983</u>	<u>-</u>	<u>3,983</u>
	<u><u>3,983</u></u>	<u><u>-</u></u>	<u><u>3,983</u></u>

2018	<i>Unrestricted</i>	<i>Restricted</i>	
	<i>total</i>	<i>total</i>	<i>Total</i>
	€	€	€
Auditors remuneration	3,690	-	3,690
Meeting expenses	17	-	17
Other costs	715	-	715
	<u>4,422</u>	<u>-</u>	<u>4,422</u>
	<u><u>4,422</u></u>	<u><u>-</u></u>	<u><u>4,422</u></u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2019 (Continued)**

8. EMPLOYEES AND REMUNERATION

The average number of persons employed by the company in the financial period was 1 (2018: 2).

In the year 2019, there were no employees with a salary in excess of €60,000, The chief executive officer role is paid a salary of €55,000.

	<i>2019</i>	<i>2018</i>
	<i>No.</i>	<i>No.</i>
Administration	1	2
	<u>          </u>	<u>          </u>
The staff costs comprise of:	€	€
Wages and salaries	54,998	71,635
Social welfare costs	5,999	11,973
	<u>          </u>	<u>          </u>
	60,997	83,608
	<u>          </u>	<u>          </u>

9. OPERATING DEFECIT

<i>2019</i>	<i>2018</i>
€	€

This is stated after charging:

Audit fees	3,690	3,690
	<u>          </u>	<u>          </u>

10. INTEREST PAYABLE AND SIMILAR CHARGES

<i>2019</i>	<i>2018</i>
€	€

Bank current account charges	769	809
	<u>          </u>	<u>          </u>

11. 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 provisions of Section 207 of the Taxes Consolation Act 1997 (as applied to companies by Section 76 of that Act).

**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2019 (Continued)**

12.	STOCKS	2019	2018
		€	€
	Goods for resale	20,239	47,289
	Stock write down	-	(33,176)
		<u>20,239</u>	<u>14,113</u>

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

13.	DEBTORS (amounts falling due within one year)	2019	2018
		€	€
	Trade debtors and prepayments	28,918	19,670
	Provision for bad debts	231	(10,530)
		<u>29,149</u>	<u>9,140</u>

14.	CREDITORS (amounts failing due within one year)	2019	2018
		€	€
	Creditors and accruals	<u>28,542</u>	<u>19,968</u>

15. RELATED PARTY TRANSACTIONS

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. The total remuneration in respect of these employees was €55,000.

**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2019 (Continued)**

16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) <i>Reconciliation of profit to net cash flow from operating activities</i>	2019 €	2018 €
Surplus/(deficit) before tax	8,982	(43,695)
<i>Working capital movements:</i>		
(Increase)/decrease in debtors	(20,009)	3,892
Increase in creditors	8,574	7,636
Decrease stock	1	33,176
	<u>(2,452)</u>	<u>1,009</u>
Net cash flow from operating activities	<u>(2,452)</u>	<u>1,009</u>
(b) <i>Cash and cash equivalents</i>	2019 €	2018 €
Cash at bank and in hand	19,852	22,304
	<u>19,852</u>	<u>22,304</u>
Total cash and cash equivalents	<u>19,852</u>	<u>22,304</u>

17. SUBSEQUENT EVENTS

Other than as described in the Principal Risks and Uncertainties section above in relation to COVID-19 which is a non-adjusting post balance sheet event, there were no significant events between the Statement of Financial Position date and the date of signing of the financial statements, which require adjustment to or disclosure in the financial statements.

18. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the directors on

11/11/20 