
**Fight Against Suicide Company Limited by
Guarantee**

Directors' report and financial statements for the year
ended 30 September 2017

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
for the year ended 30 September 2017

TABLE OF CONTENTS	<i>PAGE</i>
COMPANY INFORMATION	3
DIRECTORS' REPORT	4
DIRECTORS' RESPONSIBILITIES STATEMENT	7
INDEPENDENT AUDITOR'S REPORT	8
INCOME STATEMENT	10
STATEMENT OF COMPREHENSIVE INCOME	11
STATEMENT OF CHANGES IN EQUITY	12
STATEMENT OF FINANCIAL POSITION	13
STATEMENT OF CASH FLOWS	14
NOTES TO THE FINANCIAL STATEMENTS	15
<i>SUPPLEMENTARY INFORMATION:</i>	
DETAILED INCOME STATEMENT	19

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

COMPANY INFORMATION

Company registration no. 525785
Charity registration no. 20083151

DIRECTORS

Dudley Farrell
(reappointed 19 January 2017)
Glen Reid
(resigned 19 January 2017)
Noel Mostyn (resigned 25 March 2018)
Kevin Finn
(resigned 19 January 2017)
Angeline Collins
(appointed 19 January 2017)
Michael Dodd
(appointed 19 January 2017)
(resigned 25 March 2018)
Brendan Tighe
(appointed 7 August 2017)
Gavin Finnerty
(appointed 8 June 2017)
Ray Clancy
(appointed 2 August 2017)

SECRETARY - Joint

Glen Reid
Gavin Finnerty
(appointed 1 August 2017)

REGISTERED OFFICE

First Floor,
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 2017**

The directors present their report and financial statements for the year ended 30 September 2017.

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 2017 are set out on pages 10 and 13. Surplus on ordinary activities amounted to €2,481 (2016: €1,017).

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 2017 (Continued)

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.
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.
5. *Ensure that the Board and senior management take responsibility for implementing and adhering to the Guidelines for Charitable Organisations on Fundraising from the Public.*
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 3.

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

for the year ended 30 September 2017 (Continued)

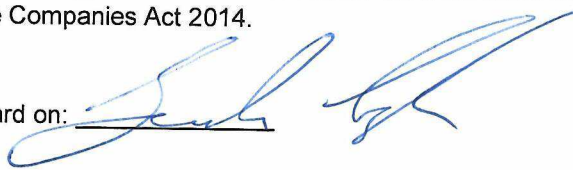
ACCOUNTING RECORDS

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:



Directors



DIRECTORS' RESPONSIBILITIES STATEMENT
for the year ended 30 September 2017

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

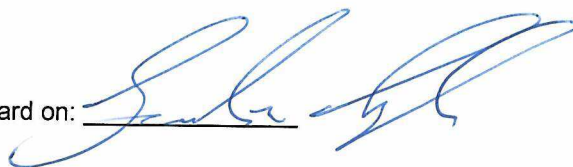
Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered 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:



Directors

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 2017 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 2017 and of its profit 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 [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/...

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 5, 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/...

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

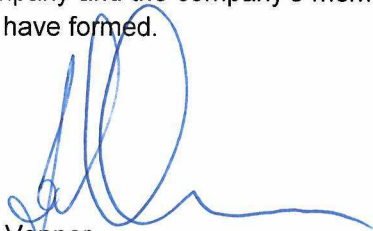
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.

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.



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

Cork

Date 12/6/13

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**STATEMENT OF FINANCIAL ACTIVITY
for the year ended 30 September 2017**

	<i>Note</i>	2017 €	2016 €
Income - continuing operations	2	271,368	297,440
Cost of sales		(97,390)	(115,751)
Gross profit - continuing operations		173,978	181,689
Staff costs	3	(85,183)	(102,220)
Other operating expenses		(85,429)	(77,147)
Operating surplus – continuing operations		3,366	2,322
Interest payable and similar charges		(885)	(1,305)
Surplus on ordinary activities before taxation		2,481	1,017
Tax on surplus on ordinary activities	6	-	-
Surplus for the financial year		2,481	1,017

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 September 2017

	<i>Note</i>	2017 €	2016 €
Surplus for the financial year		2,481	1,017
Total comprehensive surplus for the year		<u>2,481</u>	<u>1,017</u>

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

STATEMENT OF CHANGED IN EQUITY
for the year ended 30 September 2017

	<i>Income statement</i> €	<i>Total</i> €
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
Surplus for the year	2,481	2,481
	<hr/>	<hr/>
At 30 September 2017	<u>69,284</u>	<u>69,284</u>

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION
as at 30 September 2017

ASSETS EMPLOYED	Note	2017 €	2016 €
CURRENT ASSETS			
Stocks	7	47,289	53,703
Debtors	8	13,032	10,356
Bank and cash		21,295	19,264
		<u>81,616</u>	<u>83,323</u>
CURRENT LIABILITIES			
CREDITORS (amounts falling due within one year)	9	(12,332)	(16,520)
		<u>69,284</u>	<u>66,803</u>
NET CURRENT ASSETS			
		<u>69,284</u>	<u>66,803</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u><u>69,284</u></u>	<u><u>66,803</u></u>
RESERVES			
Accumulated funds		<u><u>69,284</u></u>	<u><u>66,803</u></u>

The financial statements were approved by the Board of Directors on 5/6/18 and were authorised for issue on that date.

Approved by the board on:

Directors

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**STATEMENT OF CASH FLOWS**
for the year ended 30 September 2017

	2017 €	2016 €
NET CASH GENERATED FROM OPERATING ACTIVITIES	2,031	9,708
NET CASH USED IN INVESTING ACTIVITIES	-	-
NET CASH GENERATED FROM FINANCING ACTIVITIES	-	-
INCREASE IN CASH AND CASH EQUIVALENTS	2,031	9,708
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	19,264	9,556
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	21,295	19,264

NOTES TO THE FINANCIAL STATEMENTS

30 September 2017

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 1st Floor, Lapp's 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).

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 2017 (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 3 (2016: 2).

	2017 No.	2016 No.
Administration	3	2
The staff costs comprise of:	€	€
Wages and salaries	76,981	92,544
Social welfare costs	8,202	9,676
	<u>85,183</u>	<u>102,220</u>

4. OPERATING SURPLUS

This is stated after charging:

	2017 €	2016 €
Audit fees	3,630	3,630
	<u>3,630</u>	<u>3,630</u>

5. INTEREST PAYABLE AND SIMILAR CHARGES

	2017 €	2016 €
Bank current account charges	885	1,305
	<u>885</u>	<u>1,305</u>

NOTES TO THE FINANCIAL STATEMENTS
30 September 2017 (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 provisions of Section 207 of the Taxes Consolation Act 1997 (as applied to companies by Section 76 of that act).

7. STOCKS	2017 €	2016 €
Goods for resale	47,289	53,703

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

8. DEBTORS (amounts falling due within one year)	2017 €	2016 €
Trade debtors and prepayments	13,032	10,356

9. CREDITORS (amounts failing due within one year)	2017 €	2016 €
Creditors and accruals	12,332	16,520

10. RELATED PARTY TRANSACTIONS

The directors had no 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 role of the CEO has an annual salary of €83,063 including employers PRSI.

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS 30 September 2017 (Continued)

11. NOTES TO THE STATEMENT OF CASH FLOWS

(a)	<i>Reconciliation of profit to net cash flow from operating activities</i>	2017 €	2016 €
	Surplus before tax	2,481	1,017
	<i>Working capital movements:</i>		
	(Increase) in debtors	(2,676)	(10,356)
	(Decrease)/ Increase in creditors	(4,188)	6,551
	Decrease/ in stock	6,414	12,496
	Net cash flow from operating activities	<u>2,031</u>	<u>9,708</u>
(b)	<i>Cash and cash equivalents</i>	2017 €	2016 €
	Cash at bank and in hand	21,295	19,264
	Total cash and cash equivalents	<u>21,295</u>	<u>19,264</u>

12. SUBSEQUENT EVENTS

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

13. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the directors on 5/6/18.

***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 2017**

	2017 €	2016 €
INCOME		
Registrations	83,171	138,602
Donations	88,828	73,045
Sale of goods	22,581	28,641
Sponsorship	48,050	-
Fundraising	28,738	57,152
	<u>271,368</u>	<u>297,440</u>
EXPENDITURE		
<i>Personnel costs:</i>		
Wages and salaries	85,183	102,220
<i>Establishment costs:</i>		
Event expenses	96,817	115,751
Interim CEO	29,446	-
Professional fees	7,524	3,630
Telephone	2,818	4,256
Marketing	2,494	3,758
Computer costs	911	4,526
Office expenses	1,736	1,122
Congress and school programmes	41,073	59,855
	<u>268,002</u>	<u>295,118</u>
OPERATING SURPLUS FOR THE YEAR	3,366	2,322
Bank interest and charges	(885)	(1,305)
SURPLUS FOR THE YEAR	<u>2,481</u>	<u>1,017</u>