

**Fight Against Suicide Company Limited by  
Guarantee**

Directors' report and financial statements for the year  
ended 30 September 2018

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS  
for the year ended 30 September 2018**

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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  
Noel Mostyn  
*(resigned 25 March 2018)*  
Angeline Collins  
*(resigned 8 November 2018)*  
Michael Dodd  
*(resigned 25 March 2018)*  
Brendan Tighe  
Gavin Finnerty  
*(appointed chairperson 25 March 2018)*  
Ray Clancy  
*(resigned 15 November 2018)*  
Andrew Keegan  
*(appointed January 2018)*

### SECRETARY

Glen Reid  
*(resigned 22 June 2018)*  
Gavin Finnerty

### 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 2018**

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 2018.

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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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. 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<sup>th</sup> September 2018.

The company is a registered charity and the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice 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.

#### *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 2018 (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 effect 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*

Cycle Against Suicide's leading awareness campaign into communities is our annual 'Main Cycle' which took place from 28 April to 7 May 2018 and from 27 April to 6 May 2019. This awareness event sets out to address the stigma associated with mental ill health, kick start mental health conversations in communities and highlight the support agencies that are available. We promote a key message to local people in towns and villages across Ireland that: 'It's OK not to feel OK; and it's absolutely OK to ask for help'. This simple yet powerful message can save the lives of those in our communities who are feeling isolated, hopeless and/or alone. Our 2018 route passed through 17 counties and 67 towns across the northern half of Ireland, stopping at 40 locations throughout the 750km route, rallying hope and support to thousands of individuals. Our 2019 route travelled along an 800km route with the cycle passing through 65 towns and villages in 10 counties across the southern part of Ireland. The power of our main cycle and its message is something that brings families, communities, organisations, schools and individuals together with a common purpose of ending suicide in Ireland. Each year Cycle Against Suicide, through its Main Cycle/annual campaign, aims to engage more and more communities to begin a conversation about mental health, educate communities on how to look after ourselves and the importance on reaching out to each other.

One of the core areas of the work of Cycle Against Suicide is its Schools' Programme. For the majority of adults living with mental health problems or mental illness, the first onset of their symptoms began when they were teenagers and evidence shows that early intervention is critical if treatment is to have the most positive outcomes for the future life chances of those affected. Ireland has the fourth highest teen suicide rate in the EU, with one in three young people experiencing a mental health difficulty in any given year.

### DIRECTORS' REPORT for the year ended 30 September 2018 (Continued)

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

Cycle Against Suicide creates a caring, respectful and safe learning environment in secondary schools across the whole of Ireland, that supports mental health, building hope and resilience and fostering a sense of belonging. For the school year ending June 2018, Cycle Against Suicide's Ambassador Programme was delivered into 60 secondary schools across the Island of Ireland. For the school year 2018 -2019 we worked with 76 secondary schools, 56 who worked to our Ambassador Programme and 20 who piloted the Mental Health Commission of Canada's award-winning schools programme 'HEADSTRONG'.

As part of Cycle Against Suicide efforts, we learn from best practices around the world, and we found the Canada's schools programme 'HEADSTRONG' to be a strong, evidence-based programme that is relevant to the Irish context. HEADSTRONG is a contact-based education programme to reduce the painful stigma experienced by young people living with mental health problems and illnesses. It is also intended to reduce the stigma experienced by their families. Research indicates that contact-based education is one of the most powerful tools of learning. For the school year 2018 – 2019 we piloted HEADSTRONG in 20 secondary schools.

Each year, Cycle Against Suicide hosts the Student Leaders' Congress, where thousands of second level students across the whole island of Ireland participate in a mental health education day. For the first time, early school leavers participating in Youthreach programmes were invited to attend our 2019 event. Early school leavers would be considered an 'at risk' group. Feedback from one of the Youthreach groups who attended: *'Our Youthreach students loved this event. We would welcome the chance to participate in all future events'*.

Highlights from our last two Student Leaders' Congress are available at:

<http://www.cycleagainstsucide.com/2019/05/22/student-leaders-congress-2019/>

<https://www.youtube.com/watch?v=FowXz44psXc>

Cycle Against Suicide commenced issuing simple information and toolkits about mental health and mental illness as well as how to seek support. This enables us to reach more people, tackling the myths about mental health problems. These are important for suicide prevention and helping people seek the support they need.

#### *PLANS FOR FUTURE PERIODS*

For the school year 2019 - 2020 Cycle Against Suicide will merge our Ambassador School Programme and HEADSTRONG to fully deliver a very strong evidence-based programme to secondary schools across Ireland.

In our work to change public attitudes, challenge stigma and transform experiences of mental health for the better, in the coming year we will further develop our Student Leaders' Congress and deliver a similar event to thousands of third level students.

Cycle Against Suicide will also launch its workplace programme, an evidence-backed, education-based programme designed to address and promote mental health in the workplace. According to the Employer Disability Information Service, the number one disability in Irish workplaces is mental health, ahead of physical or learning difficulties. Mental health is an essential topic within the future of work with increased emphasis on workplace well-being on the rise. It will become one of the biggest trends in coming years with employers promoting well-being as a key factor in their company culture.

**DIRECTORS' REPORT  
for the year ended 30 September 2018 (Continued)**

*PLANS FOR FUTURE PERIODS (Continued)*

Cycle Against Suicide will launch and drive a grassroots campaign inviting each of Ireland's members of the Oireachtas and County Councillors to start a conversation in their community about suicide prevention. The WHO Toolkit on Suicide Prevention in Communities references how effective such an initiative was in Canada.

Cycle Against Suicide will develop its website further and deliver more toolkits, expert advice and share stories to support people and help end negative attitudes and behaviours towards mental health. We want everyone to have access to high quality mental health information in a way that suits them.

*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 the Republic of 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.

*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.

Noel Moystn, Chair, resigned 25 March 2018  
Gavin Finnerty, appointed Chair, 25 March 2017 (Accountant)  
Brendan Tighe, Director, appointed August 2017 (Member of An Garda Siochana)  
Andrew Keegan, Director, appointed January 2018 (Retired member of An Garda Siochana)  
Dudley Farrell, Director, re-elected March 2018 (Businessman)  
Barry McGale, Director, resigned 25 June 2018 (Mental Health Specialist)  
Darryl Johnson, Director, resigned 29 August 2018 (PSNI Officer)  
Angeline Driver Collins, Director, resigned 8 November 2018 (Care Assistant)  
Ray Clancy, Director, resigned 15 November 2018  
Glen Reid, Company Secretary, resigned June 2018 (Accountant)  
Caroline Lafferty, CEO, appointed February 2018

### DIRECTORS' REPORT for the year ended 30 September 2018 (Continued)

#### *STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)*

##### *Board of Directors/Trustees (continued)*

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.

#### *PRINCIPAL RISKS AND UNCERTAINTIES*

The top risks and uncertainties facing Cycle Against Suicide are as follows:

*Public Income Growth:* The risk that Cycle Against Suicide cannot maintain or grow diverse sources of public income at the levels necessary to meet the organisation's mandate and deliver on its objectives. In common with all organisations set up on a charitable basis, the company has uncertain income streams coupled with increasing supply costs that face all companies in Ireland.

*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 2018 (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

#### *Directors' Responsibilities in Respect of the Financial Statements*

The Board of Directors of Cycle Against Suicide are required to prepare company financial statements that give a true and fair view of the state of the charity's affairs and of its income and expenditure for each financial year. In preparing the financial statements, the Board of Directors are required to select suitable accounting policies, to apply them consistently and to make judgements and estimates that are reasonable and prudent. The Board of Directors of Cycle Against Suicide confirm that they have complied with the above requirements in preparing the financial statements. The Board of Directors are responsible for keeping proper accounting records which comply with accounting standards and which disclose, with reasonable accuracy at any time, the financial position of the charity. To ensure that proper books and records are kept, the charity has employed appropriately qualified personnel and has maintained appropriate computerised accounting systems. It is also responsible for safeguarding the assets of the charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. An Audit Committee will shortly be put in place and review the performance of the above responsibilities for the Board of Cycle Against Suicide.

#### *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

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.

**DIRECTORS' REPORT**  
**for the year ended 30 September 2018 (Continued)**

*COMMITMENT TO BEST PRACTICE IN CORPORATE GOVERNANCE*

Cycle Against Suicide is signed 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 FRS102) 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.

*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



**DIRECTORS' REPORT  
for the year ended 30 September 2018 (Continued)**

*AN EFFECTIVE AND ACCOUNTABLE ORGANISATION (Continued)*

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 awareness 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 2018 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 spent and why.

*Income*

Donation Income – 70%  
Charitable activity – 29%  
Other Income – 1%

*Expenditure*

Activity cost – 62%  
Raising Funds - 32%  
Support costs – 6%

**DIRECTORS' REPORT**

**for the year ended 30 September 2018 (Continued)**

*COMPLIANCE STATEMENT*

The Directors of Fight Against Suicide (t/a Cycle Against Suicide) are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has been done. We confirm:

- the existence of a compliance policy statement
- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations
- a review of such arrangements and structures has taken place during the year

*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 2018 (Continued)**

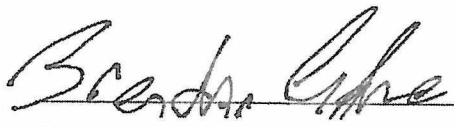
**BOARD'S RESOLUTION REGARDING GUIDELINES FOR CHARITABLE ORGANISATIONS  
ON FUNDRAISING FROM THE PUBLIC (Continued)**

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 12/12/19 and signed on its behalf by:

  
\_\_\_\_\_

Director

  
\_\_\_\_\_

Director

**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the year ended 30 September 2018

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:

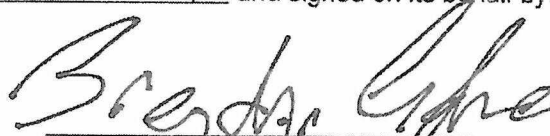
- Select suitable accounting policies for the company financial statements and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identifying those 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 12/12/14 and signed on its behalf by:



Director



Director

## **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 2018 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 2018 and of its deficit 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 13, 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](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 Dec 2019

**FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITY  
for the year ended 30 September 2018**

	Note	2018 Unrestricted €	2018 Restricted €	2018 Total €	2017 Unrestricted €	2017 Restricted €	2017 Total €
<b>INCOME</b>							
Donations	3	252,996	-	252,996	136,878	-	136,878
Charitable activities	4	102,637	-	102,637	111,909	-	111,909
Other income		5,016	-	5,016	22,581	-	22,581
		<u>360,649</u>	<u>-</u>	<u>360,649</u>	<u>271,368</u>	<u>-</u>	<u>271,368</u>
<b>Less:</b>							
<b>EXPENDITURE</b>							
Raising funds	5	169,804	-	169,804	117,889	-	117,889
Charitable activity	5	234,540	-	234,540	150,007	-	150,997
		<u>404,344</u>	<u>-</u>	<u>404,344</u>	<u>268,886</u>	<u>-</u>	<u>268,886</u>
(Deficit)/surplus		<u>(43,695)</u>	<u>-</u>	<u>(43,695)</u>	<u>2,482</u>	<u>-</u>	<u>2,482</u>
<i>Reconciliation of funds:</i>							
Total funds brought forward		69,284	-	69,284	66,803	-	66,803
Total funds carried forward		<u>25,589</u>	<u>-</u>	<u>25,589</u>	<u>69,285</u>	<u>-</u>	<u>69,285</u>

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

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**STATEMENT OF COMPREHENSIVE INCOME**  
**for the year ended 30 September 2018**

	<i>Note</i>	<i>2018</i> €	<i>2017</i> €
(Deficit)/surplus for the financial year		(43,695)	2,481
Total comprehensive deficit for the year		<u>(43,695)</u>	<u>2,481</u>

**STATEMENT OF CHANGES IN EQUITY**  
**for the year ended 30 September 2018**

	<i>Income Statement</i> €	<i>Total</i> €
At 1 October 2016	66,803	66,803
Surplus for the year	2,481	2,481
	<hr/>	<hr/>
At 30 September 2017	69,284	69,284
(Deficit)/surplus for the year	(43,695)	(43,695)
	<hr/>	<hr/>
At 30 September 2018	25,589	25,589
	<hr/> <hr/>	<hr/> <hr/>



FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

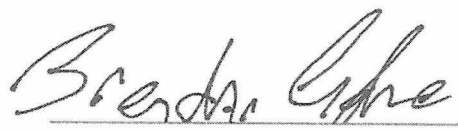
STATEMENT OF FINANCIAL POSITION  
as at 30 September 2018

ASSETS EMPLOYED	Note	2018 €	2017 €
<b>CURRENT ASSETS</b>			
Stocks	12	14,113	47,289
Debtors	13	9,140	13,032
Bank and cash		22,304	21,295
		45,557	81,616
<b>CURRENT LIABILITIES</b>			
CREDITORS (amounts falling due within one year)	14	(19,968)	(12,332)
		25,589	69,284
<b>NET CURRENT ASSETS</b>			
		25,589	69,284
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		25,589	69,284
<b>RESERVES</b>			
Accumulated funds		25,589	69,284

The financial statements were approved by the Board of Directors on 12/10/18 and were authorised for issue on that date.

Approved by the board on:

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

**FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**

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**STATEMENT OF CASH FLOWS  
for the year ended 30 September 2018**

	2018 €	2017 €
NET CASH GENERATED FROM OPERATING ACTIVITIES	1,009	2,031
NET CASH USED IN INVESTING ACTIVITIES	-	-
Directors loan advanced	35,000	-
Directors loan repaid	(35,000)	-
NET CASH GENERATED FROM FINANCING ACTIVITIES	-	-
	<hr/>	<hr/>
INCREASE IN CASH AND CASH EQUIVALENTS	1,009	2,031
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	21,295	19,264
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>22,304</u>	<u>21,295</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2018**

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, 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).

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 received or reasonably assured.

(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 2018 (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.

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS  
30 September 2018 (Continued)

3.	DONATIONS INCOME	2018	2018	2018	2017	2017	2017
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		€	€	€	€	€	€
	Donation income unrestricted	71,946	-	71,946	41,601	-	41,301
	PTSB donation income	106,050	-	106,050	48,050	-	48,050
	Donations in kind	75,000	-	75,000	47,527	-	47,527
		<u>252,996</u>	<u>-</u>	<u>252,996</u>	<u>136,878</u>	<u>-</u>	<u>136,878</u>
4.	CHARITABLE ACTIVITY INCOME	2018	2018	2018	2017	2017	2017
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		€	€	€	€	€	€
	Main cycle income	42,020	-	42,020	71,955	-	71,955
	Spin-off income	13,721	-	13,721	11,216	-	11,216
	Student leader congress income	32,648	-	32,648	-	-	-
	Orange Tie Ball income	4,249	-	4,249	16,266	-	16,266
	Schools Go Orange income	9,999	-	9,999	12,472	-	12,472
		<u>102,637</u>	<u>-</u>	<u>102,637</u>	<u>111,909</u>	<u>-</u>	<u>111,909</u>

NOTES TO THE FINANCIAL STATEMENTS  
30 September 2018 (Continued)

5. ANALYSIS OF TOTAL EXPENDITURE

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>
2017	<i>Fundraising</i>	<i>Charitable</i>	<i>Total</i>
	€	activity	€
		€	€
Direct program costs	57,981	41,072	99,053
Staff and related costs	29,814	46,851	76,665
Marketing and advertising	-	27,454	27,454
Office and administration costs	6,347	-	6,347
	<u>94,142</u>	<u>115,377</u>	<u>209,519</u>
Support costs	23,747	35,620	59,367
	<u>117,889</u>	<u>150,997</u>	<u>268,886</u>
	<u><u>117,889</u></u>	<u><u>150,997</u></u>	<u><u>268,886</u></u>

**FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2018 (Continued)**

6.	ACTIVITIES INCLUDED IN SUPPORT COSTS	2018	2017
		€	€
	Wages, salaries and staff costs	8,111	8,518
	Travel	686	–
	Consultancy and professional fees	2,153	11,718
	Office and administration	6,119	31,866
	Governance costs	4,422	5,104
	IT costs	1,197	2,185
		<u>22,688</u>	<u>59,367</u>
		<u><u>22,688</u></u>	<u><u>59,367</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:

	2018	2017
	€	€
Raising funds	9,075	23,747
Charitable activity	13,613	35,620
	<u>22,688</u>	<u>59,367</u>
	<u><u>22,688</u></u>	<u><u>59,367</u></u>

7. GOVERNANCE COSTS

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>
2017	<i>Unrestricted</i>	<i>Restricted</i>	
	<i>total</i>	<i>total</i>	<i>Total</i>
	€	€	€
Auditors remuneration	3,630	–	3,630
Meeting expenses	1,474	–	1,474
	<u>5,104</u>	<u>–</u>	<u>5,104</u>
	<u><u>5,104</u></u>	<u><u>–</u></u>	<u><u>5,104</u></u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2018 (Continued)**

8. EMPLOYEES AND REMUNERATION

The average number of persons employed by the company in the financial period was 2 (2017: 3).

In the year 2018, there were no employees with a salary in excess of €60,000, The chief executive officer role is paid a salary of €55,000.

	2018 No.	2017 No.
Administration	2	3
	<u>2</u>	<u>3</u>
The staff costs comprise of:	€	€
Wages and salaries	71,635	76,981
Social welfare costs	11,973	8,202
	<u>83,608</u>	<u>85,183</u>

9. OPERATING (DEFECIT)/SURPLUS

	2018 €	2017 €
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This is stated after charging:

Audit fees	3,690	3,630
	<u>3,690</u>	<u>3,630</u>

10. INTEREST PAYABLE AND SIMILAR CHARGES

	2018 €	2017 €
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Bank current account charges	809	885
	<u>809</u>	<u>885</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 2018 (Continued)

12.	STOCKS	2018	2017
		€	€
	Goods for resale	47,289	47,289
	Stock write down	(33,176)	-
		<u>14,113</u>	<u>47,289</u>

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

13.	DEBTORS (amounts falling due within one year)	2018	2017
		€	€
	Trade debtors and prepayments	19,670	13,032
	Provision for bad debts	(10,530)	-
		<u>9,140</u>	<u>13,032</u>

14.	CREDITORS (amounts failing due within one year)	2018	2017
		€	€
	Creditors and accruals	<u>19,968</u>	<u>12,332</u>

15. RELATED PARTY TRANSACTIONS

Gavin Finnerty, Director advanced an interest free loan of €35,000 to the company on 22 January 2018. The loan was repaid in full on 28 February 2018.

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 €83,608

**NOTES TO THE FINANCIAL STATEMENTS**  
**30 September 2018 (Continued)**

16. NOTES TO THE STATEMENT OF CASH FLOWS

(a)	<i>Reconciliation of profit to net cash flow from operating activities</i>	2018 €	2017 €
	(Deficit)/surplus before tax	(43,695)	2,481
	<i>Working capital movements:</i>		
	Increase/(decrease) in debtors	3,892	(2,676)
	Decrease/(increase) in creditors	7,636	(4,188)
	Decrease stock	33,176	6,414
	Net cash flow from operating activities	<u>1,009</u>	<u>2,031</u>
(b)	<i>Cash and cash equivalents</i>	2018 €	2017 €
	Cash at bank and in hand	22,304	21,295
	Total cash and cash equivalents	<u>22,304</u>	<u>21,295</u>

17. SUBSEQUENT EVENTS

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

18. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the directors on

NOTES TO THE FINANCIAL STATEMENTS  
30 September 2018 (Continued)

16. NOTES TO THE STATEMENT OF CASH FLOWS

(a)	<i>Reconciliation of profit to net cash flow from operating activities</i>	2018 €	2017 €
	(Deficit)/surplus before tax	(43,695)	2,481
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