

**Fight Against Suicide Company Limited by
Guarantee**

Directors' report and financial statements for the year
ended 30 September 2021

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
for the year ended 30 September 2021

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FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

COMPANY INFORMATION

Company registration no.525785

Charity registration no.20083151

Charity number CHY 20867

DIRECTORS

Dudley Farrell

Gavin Finnerty

Brendan Tighe

Andrew Keegan

Dennis Lally

(appointed 12 April 2021)

Carmel Breheny

(appointed 25 March 2021)

Jan Glynn

(appointed 25 March 2021)

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 2021

DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

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 2021.

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 September 2021.

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, with the Statement of Recommended Practice applicable in the UK and Republic of Ireland, FRS 102, (effective 1 January 2015).

OUR MISSION

Ireland has one of the highest incidences of mental illness in Europe, ranking third out of thirty-six countries. Despite the clear benefits of treatment for mental health problems, only a small 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 expressed by people to those living with a mental health problem or illness. This can cause intense shame and fear. Those suffering with mental health problems report that the social stigma attached to mental ill health and the discrimination they experience can make their difficulties worse, thus making 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 changing the narrative around suicide. Our events and programmes contribute to positive mental health as they bring people together to kick-start conversations about mental health and well-being in a fully supportive setting. A slogan coined by Cycle Against Suicide, "**It's OK not to feel OK, and it's absolutely OK to ask for help**" has become the organisation's mantra, *helping to* build personal resilience and break the stigma associated with mental ill health. These are vitally important for suicide prevention and in helping people of all ages seek the help and support they need.

DIRECTORS' REPORT for the year ended 30 September 2021 (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 wellbeing is being challenged.

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

- Organise events so that the main objectives 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 has as its main goals, addressing mental health stigma and in turn, the prevention of suicide and support for those affected by it, as well as the promotion of mental health as a critical part of overall wellness. These goals recognise the link between mental health and suicide or suicidal ideation. Indeed, mental ill health is the primary risk factor for suicide.

This recognition is what shapes Cycle Against Suicide's approach to its work. Rather than focus only on raising awareness on suicide as a standalone subject, Cycle Against Suicide has taken an approach that blends awareness about root causes with robust prevention and intervention programmes targeted at practically all segments of society. Through its various programmes and events, Cycle Against Suicide supports those at risk and the people who care for them, as well as those who could potentially face mental health challenges.

SOCIAL MEDIA

Cycle Against Suicide continued to raise awareness of its mission, activities and events through its website as well as regular updates on Facebook, Instagram, LinkedIn and Twitter. These were used as a collective tool to educate users on mental health issues as well as an encouragement to take part in Cycle Against Suicide events throughout the country.

PRESS

An Irish Independent December 2021 supplement on men's mental health included an editorial on Cycle Against Suicide's work in breaking the stigma surrounding men seeking help with mental health issues. The article included information on Cycle Against Suicide's Peer Support 'Buddy' Programme launched in 2021, quoting a survey carried out by Amárach Research on behalf of Saint Patrick's Mental Health Services which reported a 6% increase since 2020 and 16% increase since 2019 in the number of people receiving mental healthcare.

DIRECTORS' REPORT **for the year ended 30 September 2021 (Continued)**

PRESS (Continued)

Further extensive press coverage was given to the launch of Cycle Against Suicide's peer support offering/Community Buddy along with our campaign for World Cycle Prevention Day focusing on the work of Cycle Against Suicide.

SHARE THE LOAD ON THE ROAD TO LAUNCH CYCLE AGAINST SUICIDE PEER SUPPORT OFFERING (COMMUNITY BUDDY)

Share The Load on the Road was used to launch Cycle Against Suicide's Community Buddy Programme. This event replaced its annual main cycle. This 670km virtual cycle took place over 5 weeks from 24 April to 31 May. Funds raised by the event were subsequently used to train 65 Community 'Buddies'. Individuals were invited to nominate their local clubs or associations in order to support the training of a Buddy for their community.

WORLD SUICIDE PREVENTION DAY 2021 – FRIDAY 10 SEPTEMBER BIKE4LIFE: 'ONE DAY- ONE GOAL'

To mark World Suicide Prevention Day, Cycle Against Suicide invited family, friends local communities to join its "Bike4Life: One Day – One Goal" campaign on 10 September to raise awareness around suicide prevention. In association with the IASP and other international suicide prevention organisations, the aim of our Bike4Life was to cycle around the world (42,000kms) in one day and while doing so reignite the sense of community, camaraderie and personal connection that has been missing from people's lives due to COVID-19. Monies raised from the event went towards increasing Cycle Against Suicide supports and programmes into communities across Ireland. These included Primary Schools 'Mind Me – Mind You' and Post Primary Schools 'Headstrong' Programmes as well as Cycle Against Suicide's Community 'Buddy' Programme.

Lighting of Lights

Also, as part of its campaign for World Suicide Prevention Day, Cycle Against Suicide again invited companies and local government to join the Lighting of Lights on the evening of 10 September 2021 to honour those who have died through suicide, those who have lost loved ones to suicide and those battling mental health challenges. Our 2021 event took on greater meaning with COVID-19, and the toll it is having on people's emotional well-being.

A large number of City and County Councils joined Cycle Against Suicide across Ireland and illuminated city halls and public buildings in the colour orange on 10 September to show support for those in the community who have been affected by suicide or who are experiencing mental health difficulties.

MIZEN TO MALIN CHALLENGE 2021

Cycle Against Suicide's Mizen to Malin Challenge saw over 130 participants carry a message of hope for those who have experienced mental health struggles and promoting our resilience building message: It's OK not to Feel OK; and Its Absolutely OK to Ask for Help. The event took place from Sunday 19 to Friday 24 September 2021. Along its challenging 700km route, the cycle passed through counties Cork, Kerry, Clare, Galway, Mayo, Sligo and Donegal, helping to raise awareness.

DIRECTORS' REPORT **for the year ended 30 September 2021 (Continued)**

MIZEN TO MALIN CHALLENGE 2021 (Continued)

We were privileged to be joined by former world number one cyclist Sean Kelly and Irish Olympians who lent their support to the campaign's message 'It's OK not to feel OK, and it's absolutely OK to ask for help' and highlighted the critical help available to anyone experiencing mental health issues.

PROGRAMMES

Each one of Cycle Against Suicide's programmes has a target audience and is supported by evidence-based research and best practices that delivers the best possible results.

Primary Schools' Programme – 'Mind Me – Mind You'

In September 2020, Cycle Against Suicide commenced researching appropriate evidenced based whole school approaches to teaching and supporting well-being in primary schools.

Cycle Against Suicide's Primary Schools' Programme 'Mind Me – Mind You' is designed in line with the well-being curriculum to support teachers in building the foundations of good mental health education and well-being in children. It fosters the creation of healthy relationships, personal development and skills central to maintaining future health and well-being.

'Mind Me – Mind You' provides teachers with the resources needed to fulfil the new requirements, supporting children's learning and development in a planned and structured manner. The programme features animated videos and full lesson plans for all class groups which embed a framework of values, attitudes, understanding and skills in the mindset of children that will inform their decisions and actions which impact social development and personal well-being.

Aligning with the primary schools' well-being curriculum, this child-centred programme promotes resilience and social and emotional competence, equipping children with the knowledge and skills needed to address a multitude of life situations throughout their development.

752 primary schools have now signed up to deliver Cycle Against Suicide's 'Mind Me-Mind You' programme.

Secondary Schools' and Youthreach programme.

Not only does Ireland have the fourth highest rate of teen suicides out of 31 European Countries, research shows that one in three young people in Ireland will experience some form of mental health issue in any given year. 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 problems in young people, only a minority of those affected (less than 20%) go on to receive professional help. This depressing statistic underlines the importance of the work that Cycle Against Suicide does with young people. As research shows, the biggest barrier against treatment for young people is the stigma surrounding mental health issues.

Cycle Against Suicide's secondary schools' programmes for young people is designed to break down barriers around stigma and empower young people to seek help. Not only that, Cycle Against Suicide's evidence-based programme 'HEADSTRONG' builds student knowledge about mental health, enabling them to identify signs either in themselves or in others.

DIRECTORS' REPORT for the year ended 30 September 2021 (Continued)

HEADSTRONG is designed as a whole school approach to mental health. It supports mental health education in schools, reduces stigma, promotes resilience and fosters a sense of belonging among young people.

Additionally, teachers are given access to a series of lesson plans as well as creative ideas for teaching students about the different themes and activities that coincide with mental health issues. These can be used in transition year, 5th year and 6th year, in Guidance and SPHE as well as cross curricular and outside of class. This programme is free to all Post Primary schools.

HEADSTRONG works in three core ways:

1. Cycle Against Suicide provides all coursework and exercise toolkits and resources
2. *HEADSTRONG* has a strong peer-to-peer education component. A group of students/learners, supported by a teacher, are trained in our programme. This committee of student/learners then in turn train the rest of their school population throughout the school year.
3. Throughout the school year teachers will be supported by a core member of Cycle Against Suicide schools' team.

'*HEADSTRONG*' has gone from strength to strength. Currently 603 secondary schools (812 teachers) deliver Cycle Against Suicide's *HEADSTRONG* programme.

Cycle Against Suicide's *HEADSTRONG* programme strengthen the four components of the school mental health curriculum in the following ways:

- **Component 1:** Develop students' confidence and competence to act in support of mental health and wellbeing:

Cycle Against Suicide schools' programmes help teachers and students understand mental health in all its dimensions. It uses unique learning tools to break down the nuances and intricacies of mental health issues and conditions by providing information in a way that is relatable and understandable. With knowledge that goes beyond mere familiarity with the name of conditions, teachers and students become fully competent and confident to discuss how to optimise and maintain good mental health.

- **Component 2:** Develops students' self-awareness about the attitudes, values and beliefs that underpin health, personal lifestyle behaviours and choices:

Cycle Against Suicide schools' programmes help develop practical rather than theoretical understanding of mental health. While the curriculum takes a broad strokes approach that provides general information, Cycle Against Suicide schools programmes are designed to help students look inward, using the information in the curriculum to identify and understand how the behaviours, attitudes and values they hold or come across each day affects their mental health and those of others.

DIRECTORS' REPORT
for the year ended 30 September 2021 (Continued)

HEADSTRONG (Continued)

- **Component 3:** Develop students' capacity to empathise with others through a greater understanding of different life experiences, motives and feelings of other individuals and groups:

Stigma is a major challenge facing those who struggle with mental health issues. Cycle Against Suicide HEADSTRONG programme advance this element of the curriculum through a strong focus on reducing stigma, advancing the curriculum goal of empathy rather than stigma, and breaking down the shame associated with mental ill health. This sets students free to be open about their struggles and also to understand the struggles of friends or classmates.

- **Component 4:** Examine the factors which impact on mental health and wellbeing and develop young people's ability to act on behalf of personal and group health and wellbeing.

Cycle Against Suicide schools' programmes enable students to put the information they learn through the curriculum to use in practical ways. It provides tools that helps each student take the right action by teaching them how to identify when they need help and where to seek help, how to help others, as well as the right coping skills and treatments for each disorder. Practical tools that Cycle Against Suicide and its diverse partners have used and that have proven effective are provided.

Community Buddy Programme

According to the World Health Organisation communities can play a pivotal role in preventing suicide and are in a powerful position to mobilise themselves in support of the individuals affected. To this end, Cycle Against Suicide has launched the 'Community Buddy' programme: <https://www.cycleagainstsucide.com/community-buddy/> which is a critical element in our overarching strategy to combat suicide.

Cycle Against Suicide's Community 'Buddy' Programme is a peer support programme that trains and equips individuals in communities with the practical, hands-on skills and knowledge they need to deliver support to those in mental health distress in their local area. Through this programme, 'Buddies' are trained to provide a listening ear, show empathy, discern the level of mental health distress an individual is going through and make recommendations for appropriate professional help and resources that can help the individual cope positively and build resilience.

Testimonials

I've being meaning to email you for a while to thank you. The training I did with you, I can safely say saved a life. The role play we did came into play but this time in real life. The course gave me the tools and the courage to ask the questions that needed to be asked and to get the help to the person in need. I've just qualified as a mental health peer support worker and your training was by far the best delivered course I've attended.

The message needs to get out, your training is a very valuable tool to have in any tool bag. It's like PCR training, you hope you never have to use it but are so grateful to have it when a situation arises.

DIRECTORS' REPORT
for the year ended 30 September 2021 (Continued)

Workplace Peer Support Programme

Recent research into mental health in the workplace found that nearly 80% of Ireland's workers employed in the corporate sector suffer from high levels of depression, stress and anxiety.

In response to this, Cycle Against Suicide's Workplace Peer Support Programme offers a cost-effective approach to promoting and sustaining a culture of wellness and helps to build a supportive community at work. At its core, our programme is about people helping people and is designed to support employees navigating stressful or difficult circumstances that could impact on their productivity.

Cycle Against Suicide's goal is to recognise that people who are experiencing depression, stress and anxiety in work are able to receive the support they need within their own work environment. The result is a reduced rate of absenteeism, improved employee morale and higher rates of employee retention and engagement.

Below is an example of the positive feedback received from an attendee of Cycle Against Suicide's Workplace Peer Support Programme.

Testimonial

'I attended the Cycle Against Suicide training during October 2021. I work for Twitter and also take part as the office wellness champion and a student of Counselling Psychotherapy MA. The training was two full days and I thought it would be very intensive due to the nature of the topic but I was amazed how captivating it was, delivered with a very engaging curriculum and our amazing facilitator Felix. The participants in the training ranged from many companies around Ireland and the participants seemed to link very quickly and bond during the interactive programme. I feel much more confident after this training to be able to communicate with a person that might be in distress, be able to distinguish if there are any life-threatening signals that may require professional intervention and provide guidance with a wellness plan encapsulating all of the great wellness tools that we currently have'.

PRINCIPAL RISKS AND UNCERTAINTIES

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.

DIRECTORS' REPORT **for the year ended 30 September 2021 (Continued)**

PRINCIPAL RISKS AND UNCERTAINTIES (Continued)

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.

RESERVES

Cycle Against Suicide's policy is to maintain unrestricted reserves at a level which ensures the stability and long-term viability of the organisation, to ensure protection from fluctuations in income, and to allow immediate and efficient response to urgent needs, which may arise subject to the charity's objectives. In line with this policy Cycle Against Suicides' total unrestricted reserves at 30 September 2021 are €276,979. At 30 September 2021 Cycle Against Suicide held €32,182 in restricted reserves.

PLANNING FOR THE FUTURE

Cycle Against Suicide have come a long way since our inception in 2013 and as an organisation, we understand the value of reflection and review in determining our future direction.

Cycle Against Suicide was initially set up to combat mental health stigma, rallying people across Ireland with the anti-stigma message "It's OK Not to Feel OK. And It's Absolutely OK to Ask for Help." We understood then, as we still do now, that mental health problems are not a battle to be fought alone. It takes a community - families, neighbours, schools or workplaces – caring, non-judgmental communities. Cycle Against Suicide focused on creating awareness about the negative impacts of stigmatisation on those with mental health struggles in wider society.

In the last several years, however, the area of mental health advocacy has undergone changes. Recognising the gap between the lived reality of people suffering from mental ill health and their ability to access the support they need mental health advocacy is now less about creating awareness and more about providing access to support. Nevertheless, it continues to require a community approach.

As an organisation, we recognise this and have evolved accordingly to ensure that our programmes and services, in schools, communities and workplaces, are tailored to the needs of those we serve. In the last number of years our programmes have evolved to focus on the provision of much needed resources that support the needs of key stake-holders while being anchored in and around communities.

For young people, Cycle Against Suicide developed school programmes (Mind Me – Mind You for Primary and HEADSTRONG for Secondary) provide age-appropriate tools and support for mental health issues. These include evidenced-based mental health curriculum resources to help improve both teachers' and students' mental health competency using unique learning tools, practical application and peer to peer education. Cycle Against Suicide will continue with these programmes, furthering their reach into as many primary and secondary schools and Youthreach programmes as possible in both the Republic and Northern Ireland.

DIRECTORS' REPORT **for the year ended 30 September 2021 (Continued)**

PLANNING FOR THE FUTURE (Continued)

Positive mental health has an undeniable impact on the future of a young person and if we are truly serious about addressing the mental health crisis in this country, Cycle Against Suicide believe a cultural shift needs to take place in schools. Yet mental wellbeing is largely neglected in schools, despite its inclusion in the SPHE curriculum. A critical flaw in the SPHE approach to teaching mental health across schools is the absence of standard materials. This means there is no uniformity or comparability of outcomes from class-to-class or indeed between schools. Furthermore, the current framework is fundamentally insufficient in the amount of time allocated to mental health, and lessons are not progressive or coherent. Wellbeing is one of many different topics that are crammed into a single 30 minute a week lesson.

Cycle Against Suicide have commenced work to try abolish SPHE from the curriculum. This would free up valuable time for a comprehensive Mental Health Programme. The current hands-off approach by the Department of Education is clearly counterproductive in promoting student wellbeing. The proof of this is highlighted in an Irish Examiner report from 8 November 2021. This stated there were almost 2,400 children awaiting child and adolescent mental health services in Ireland at the end of August 2021. Of these, 170 were waiting to be seen for over a year. According mental health more importance in the school curriculum will communicate that this is an essential area of learning to all.

Cycle Against Suicide is working to ensure the curriculum and education around mental health is improved and supported with uniformly effective schools' resources such as Cycle Against Suicide's school programmes. Research indicates that 50% of all mental health problems are established by the age of 14 years. For the majority of adults living with a mental health problem 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 affected young people. The formative years of our youth are some of the most vulnerable and as a society we have an obligation to support our young people, equipping them with appropriate knowledge and coping skills.

Cycle Against Suicide's Workplace Programme supports employees in their mental health journeys while helping employers develop comprehensive peer support systems internally.

Our most recently launched initiative, the Community Buddy programme, is a peer support programme that equips participants with the practical, hands-on skills and knowledge they need to deliver support services to those in struggling in their local communities. Trained Buddies provide a listening ear to those going through mental health challenges and help them access appropriate professional help and resources.

Each of these programmes have had positive impacts on our communities and enabled Cycle Against Suicide to live up to our mission and values as an organisation. We will continue to work and embed our range of programmes into all communities - schools, workplaces and neighbourhoods in both Northern Ireland and the Republic to fully support all to continue to make a real and visible difference in the fight against suicide.

As we look to the future, we have no doubt that needs in the area of mental health will continue to evolve. Cycle Against Suicide's commitment to an appropriate, needs-based approach informed by research will ensure that we are always prepared to meet those needs.

DIRECTORS' REPORT
for the year ended 30 September 2021 (Continued)

CYCLE AGAINST SUICIDE APP

The Cycle Against Suicide App is currently in the planning stage and will offer a blog and monthly self-help tools for those struggling with mental health issues.

SOCIAL MEDIA/PRESS

Cycle Against Suicide will continue to raise awareness of its mission, activities and events through its website as well as regular updates on Facebook, Instagram LinkedIn and Twitter and appropriate media outlets.

FUTURE EVENTS 2022

Each and every suicide is devastating and has a profound impact on those around us. Preventing suicide is possible and we are all key players in its prevention. Through our cycling events, Cycle Against Suicide sets out to raise awareness, reduce stigma and encourage safe and meaningful conversations around suicide. By encouraging help seeking behaviour we can reduce the instances of suicide.

Due to COVID-19 and the inability to access 'homestays' Cycle Against Suicide's 'Main Cycle' will unfortunately not proceed in 2022.

Instead, Cycle Against Suicide will host the following events:

Malin to Mizen Challenge 21 to 28 May.

Dublin: 10 September World Suicide Prevention Day.

Trek the Dolomites: 3 to 10 September.

N2 Challenge Portugal 22 October.

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
- Cycle Against Suicide is compliant with the new Governance Code as issued by the Charities Regulator.

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.

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 2021 (Continued)

COMMITMENT TO BEST PRACTICE IN CORPORATE GOVERNANCE

Cycle Against Suicide is compliant with the new Charities Governance Code, as issued by the Charities Regulator, and is committed to the standards contained within.

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.
- Cycle Against Suicide works 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.

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.

Success against this goal has required embedding certain behaviours and process within Cycle Against Suicide.

THANK YOU

People all over Ireland donate their time and money to supporting Cycle Against Suicide. It is this support that makes Cycle Against Suicide and all that we deliver and achieve possible. To everyone who has volunteered, donated, fundraised or supported Cycle Against Suicide, we thank you most sincerely.

Approved by the Board of Directors on 21st April 2022 and signed on its behalf by:


Andrew Keegan
Director


Gavin Finnerty
Director



DIRECTORS' RESPONSIBILITIES STATEMENT
for the year ended 30 September 2021

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 21st April 2022 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 2021 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 issued in the United Kingdom by the Financial Reporting Council.

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 2021 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.



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

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.

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.



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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 14, 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.

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.

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

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

Cork

27 April 2022

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

**STATEMENT OF FINANCIAL ACTIVITY
for the year ended 30 September 2021**

	Note	2021 Unrestricted €	2021 Restricted €	2021 Total €	2020 Unrestricted €	2020 Restricted €	2020 Total €
INCOME							
Grants and donations	3	194,318	131,435	325,753	129,013	82,614	211,627
Charitable activities	4	372,779	–	372,779	112,678	–	112,678
Other income	5	4,225	7,367	11,592	3,918	7,583	11,501
		<u>571,322</u>	<u>138,802</u>	<u>710,124</u>	<u>245,609</u>	<u>90,197</u>	<u>335,806</u>
Less:							
EXPENDITURE							
Raising funds	7	315,600	–	315,600	126,419	–	126,419
Charitable activity	7	37,380	128,437	165,817	98,579	70,824	169,403
		<u>352,980</u>	<u>128,437</u>	<u>481,417</u>	<u>224,998</u>	<u>70,824</u>	<u>295,822</u>
Surplus		<u>218,342</u>	<u>10,365</u>	<u>228,707</u>	<u>20,611</u>	<u>19,373</u>	<u>39,984</u>
<i>Reconciliation of funds:</i>							
Total funds brought forward		61,309	19,373	80,682	40,698	–	40,698
Net Movement in funds for the financial year		215,670	12,808	228,478	20,611	19,373	39,984
Total funds carried forward		<u>276,979</u>	<u>32,181</u>	<u>309,160</u>	<u>61,309</u>	<u>19,373</u>	<u>80,682</u>

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 September 2021

	2021	2020
	€	€
Surplus for the financial year	228,478	39,984
	<hr/>	<hr/>
Total comprehensive surplus for the year	228,478	39,984
	<hr/> <hr/>	<hr/> <hr/>

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

STATEMENT OF CHANGES IN EQUITY
for the year ended 30 September 2021

	<i>Restricted funds</i> €	<i>Unrestricted funds</i> €	<i>Total</i> €
At 1 October 2019	–	40,698	40,698
Surplus for the year	19,373	20,611	39,984
	<hr/>	<hr/>	<hr/>
At 30 September 2020	19,373	61,309	80,682
Surplus for the year	12,808	215,670	228,478
	<hr/>	<hr/>	<hr/>
At 30 September 2021	<u>32,181</u>	<u>276,979</u>	<u>309,160</u>

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION as at 30 September 2021

ASSETS EMPLOYED	Note	2021 €	2020 €
NON-CURRENT ASSETS			
Tangible fixed assets	14	539	-
CURRENT ASSETS			
Stocks	15	14,535	11,989
Debtors	16	155,170	19,022
Bank and cash		171,036	86,158
		<u>340,741</u>	<u>117,169</u>
CURRENT LIABILITIES			
CREDITORS (amounts falling due within one year)	17	(32,120)	(36,487)
		<u>308,621</u>	<u>80,682</u>
NET CURRENT ASSETS		<u>308,621</u>	<u>80,682</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>309,160</u></u>	<u><u>80,682</u></u>
RESERVES			
Accumulated funds		<u><u>309,160</u></u>	<u><u>80,682</u></u>

The financial statements were approved by the Board of Directors on 21st April 2022 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 2021

	<i>Note</i>	2021 €	2020 €
NET CASH GENERATED FROM OPERATING ACTIVITIES	19	84,878	66,306
NET CASH USED IN INVESTING ACTIVITIES		-	-
NET CASH GENERATED FROM FINANCING ACTIVITIES		-	-
INCREASE IN CASH AND CASH EQUIVALENTS		84,878	66,306
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		86,158	19,852
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		171,036	86,158

NOTES TO THE FINANCIAL STATEMENTS
30 September 2021

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 2021 and 2022. 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 2021 (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 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) *Fund accounting*

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for projects being undertaken by the charity.

(d) *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprise of fundraising activities and their associated support costs.
- Expenditure on charitable activities includes the costs of running events and other educational activities undertaken to further the purposes of the charity and their associated support costs.

(e) *Reserves*

Unrestricted funds represent funds which are available to spend on activities that further any of the purposes of the charity. Restricted funds represent grant income and donations received which are subject to conditions imposed by the donors or grant making institutions. They are not available for the general purposes of the foundation.

NOTES TO THE FINANCIAL STATEMENTS
30 September 2021 (Continued)

1. ACCOUNTING POLICIES (Continued)

1.4 *Significant accounting policies (continued)*

(f) *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.

(g) *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.

NOTES TO THE FINANCIAL STATEMENTS
30 September 2021 (Continued)

3. GRANTS AND DONATIONS

	<i>2021</i> <i>Unrestricted</i> €	<i>2021</i> <i>Restricted</i> €	<i>2021</i> <i>Total</i> €	<i>2020</i> <i>Unrestricted</i> €	<i>2020</i> <i>Restricted</i> €	<i>2020</i> <i>Total</i> €
Grant income	–	124,747	124,747	–	54,690	54,690
Donation income	104,318	6,688	111,006	46,013	27,924	73,937
Donations in kind	90,000	–	90,000	83,000	–	83,000
	<u>194,318</u>	<u>131,435</u>	<u>325,753</u>	<u>129,013</u>	<u>82,614</u>	<u>211,627</u>

The restricted donations above represent a €124,747 Pobal Grant under the COVID-19 Stability Scheme for Community and Voluntary, Charity and Social Enterprise Organisations and €6,688 of donations for the primary and secondary schools' programme. These amounts are restricted as they are specifically provided for toolkits for schools to implement the programme.

FIGHT AGAINST SUICIDE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
30 September 2021 (Continued)

4.	CHARITABLE ACTIVITY INCOME	2021	2021	2021	2020	2020	2020
		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
		€	€	€	€	€	€
	Main cycle & spin-off income	(4,399)	-	(4,399)	6,488	-	6,488
	Student leader congress income	-	-	-	59,516	-	59,516
	Orange Tie Ball income	-	-	-	13,796	-	13,796
	Mizen to Malin Cycle	302,047	-	302,047	-	-	-
	Schools income	5,153	-	5,153	12,718	-	12,718
	Bike for Life/Share the load	32,938	-	32,938	20,160	-	20,160
	Community buddy income	28,725	-	28,725	-	-	-
	Workplace program income	8,315	-	8,315	-	-	-
		<u>372,779</u>	<u>-</u>	<u>372,779</u>	<u>112,678</u>	<u>-</u>	<u>112,678</u>
		<u><u>372,779</u></u>	<u><u>-</u></u>	<u><u>372,779</u></u>	<u><u>112,678</u></u>	<u><u>-</u></u>	<u><u>112,678</u></u>
5.	OTHER INCOME	2021	2021	2021	2020	2020	2020
		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
		€	€	€	€	€	€
	Sale of merchandise	2,779	-	2,779	3,918	-	3,918
	Charities VAT Compensation Claim	1,446	-	1,446	-	-	-
	Wage Subsidy Receipts	-	7,367	7,367	-	7,583	7,583
		<u>4,225</u>	<u>7,367</u>	<u>11,592</u>	<u>3,918</u>	<u>7,583</u>	<u>11,501</u>
		<u><u>4,225</u></u>	<u><u>7,367</u></u>	<u><u>11,592</u></u>	<u><u>3,918</u></u>	<u><u>7,583</u></u>	<u><u>11,501</u></u>

Wage subsidy receipts have been classified as restricted income as it is solely available to part-fund the wages of the Charity's employee.

NOTES TO THE FINANCIAL STATEMENTS

30 September 2021 (Continued)

6. GOVERNMENT GRANTS

During the year, Fight Against Suicide received a Pobal Grant from the Department of Rural and Community Development under the COVID Stability Scheme for Community and Voluntary, Charity & Social Enterprise Organisations, to assist with the payment of non-payroll costs and to help maintain financial viability during the COVID-19 pandemic and to assist with the delivery of critical services and supports.

Term: 12 Months

<i>Balance at 30-Sep-20</i>	<i>Total grant awarded</i>	<i>Cash received in period</i>	<i>Recognised as income in at 30-Sep-21</i>	<i>Expenditure at 30-Sep-21</i>	<i>Balance at 30-Sep-21</i>
€	€	€	€	€	€
15,078	124,747	124,747	124,747	107,644	32,181
<u>15,078</u>	<u>124,747</u>	<u>124,747</u>	<u>124,747</u>	<u>107,644</u>	<u>32,181</u>

NOTES TO THE FINANCIAL STATEMENTS
30 September 2021 (Continued)

7. ANALYSIS OF TOTAL EXPENDITURE

2021	<i>Restricted</i>		<i>Unrestricted</i>		<i>Total</i> €
	<i>Fundraising</i> €	<i>Charitable activity</i> €	<i>Fundraising</i> €	<i>Charitable activity</i> €	
Direct program costs	-	59,635	230,421	4,233	294,289
Staff and related costs	-	7,367	39,674	25,326	72,367
Consultancy costs	-	-	14,279	-	14,279
Marketing and advertising	-	15,990	7,641	1,284	24,915
IT costs	-	8,956	3,296	-	12,252
Office and administration costs	-	14,391	12,824	5,220	32,435
	-	106,339	308,135	36,063	450,537
Support costs	-	22,098	7,465	1,317	30,880
	-	128,437	315,600	37,380	481,417

NOTES TO THE FINANCIAL STATEMENTS
30 September 2021 (Continued)

7. ANALYSIS OF TOTAL EXPENDITURE (Continued)

2020	<i>Restricted</i>		<i>Unrestricted</i>		<i>Total</i> €
	<i>Fundraising</i> €	<i>Charitable activity</i> €	<i>Fundraising</i> €	<i>Charitable activity</i> €	
Direct program costs	-	35,163	96,512	76,846	208,521
Staff and related costs	-	14,339	16,292	5,388	36,019
Marketing and advertising	-	-	5,805	3,103	8,908
Office and administration costs	-	1,597	3,798	7,224	12,619
	-	51,099	122,407	92,561	266,067
Support costs	-	19,725	4,012	6,018	29,755
	-	70,824	126,419	98,579	295,822

NOTES TO THE FINANCIAL STATEMENTS
30 September 2021 (Continued)

8.	ACTIVITIES INCLUDED IN SUPPORT COSTS	2021	2020
		€	€
	Staff related costs	4,289	4,001
	Office and administration costs	303	8,307
	Finance costs	18,198	10,345
	HR costs	1,230	-
	Governance costs	6,760	4,461
	IT costs	100	2,641
		<u>30,880</u>	<u>29,755</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:

	2021	2020
	€	€
Raising funds	7,465	4,012
Charitable activity	23,415	25,743
	<u>30,880</u>	<u>29,755</u>

9. GOVERNANCE COSTS

2021	<i>Unrestricted</i>	<i>Restricted</i>	
	<i>total</i>	<i>total</i>	<i>Total</i>
	€	€	€
Auditors remuneration	4,305	-	4,305
Meeting expenses	750	-	750
Other costs	2,455	-	2,455
	<u>7,510</u>	<u>-</u>	<u>7,510</u>
2020	<i>Unrestricted</i>	<i>Restricted</i>	
	<i>total</i>	<i>total</i>	<i>Total</i>
	€	€	€
Auditors remuneration	4,235	-	4,235
Meeting expenses	226	-	226
Other costs	-	-	-
	<u>4,461</u>	<u>-</u>	<u>4,461</u>

NOTES TO THE FINANCIAL STATEMENTS
30 September 2021 (Continued)

10. EMPLOYEES AND REMUNERATION

The average number of persons employed by the company in the financial period was 2 (2020: 1).

In the year 2021, there were no employees with a salary in excess of €60,000. The CEO was paid a salary of €59,585 during the year ended 30.09.2021.

	2021 No.	2020 No.
Administration	2	1
	<u>2</u>	<u>1</u>
The staff costs comprise of:	€	€
Wages and salaries	70,894	29,403
Social welfare costs	5,761	3,034
Temporary wage subsidy	7,367	7,583
	<u>84,022</u>	<u>40,020</u>

11. OPERATING SURPLUS

	2021 €	2020 €
--	-----------	-----------

This is stated after charging:

Audit fees	4,305	4,235
	<u>4,305</u>	<u>4,235</u>

12. INTEREST PAYABLE AND SIMILAR CHARGES

	2021 €	2020 €
--	-----------	-----------

Bank current account charges	1,236	773
	<u>1,236</u>	<u>773</u>

13. 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 Consolidation Act 1997 (as applied to companies by Section 76 of that Act).

NOTES TO THE FINANCIAL STATEMENTS
30 September 2021 (Continued)

14.	TANGIBLE FIXED ASSETS		<i>Office equipment</i>
			€
	<i>Cost:</i>		
	At 1 October 2020		-
	Additions at cost		539
			<hr/>
	At 30 September 2021		539
			<hr/>
	<i>Depreciation:</i>		
	At 1 October 2020		-
	Charge for the year		-
			<hr/>
	At 30 September 2021		-
			<hr/>
	<i>Net book value:</i>		
	At 30 September 2021		539
			<hr/> <hr/>
	At 30 September 2020		-
			<hr/> <hr/>

15.	STOCKS	<i>2021</i>	<i>2020</i>
		€	€
	Goods for resale	14,535	11,989
		<hr/>	<hr/>
		14,535	11,989
		<hr/> <hr/>	<hr/> <hr/>

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

16.	DEBTORS (amounts falling due within one year)	<i>2021</i>	<i>2020</i>
		€	€
	Trade debtors and prepayments	155,170	19,022
	Provision for bad debts	-	-
		<hr/>	<hr/>
		155,170	19,022
		<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS
30 September 2021 (Continued)

17.	CREDITORS (amounts falling due within one year)	2021 €	2020 €
	Creditors and accruals	32,120	36,487

18. 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 €59,585 (2020: €30,000).

19. NOTES TO THE STATEMENT OF CASH FLOWS

(a)	<i>Reconciliation of profit to net cash flow from operating activities</i>	2021 €	2020 €
	Surplus before tax	228,707	39,984
	<i>Working capital movements:</i>		
	(Increase)/decrease in debtors	(136,149)	10,127
	(Decrease)/increase in creditors	(5,134)	7,945
	(Increase)/decrease in stock	(2,546)	8,250
	Net cash flow from operating activities	84,878	66,306
(b)	<i>Cash and cash equivalents</i>	2021 €	2020 €
	Cash at bank and in hand	171,036	86,158
	Total cash and cash equivalents	171,036	86,158

NOTES TO THE FINANCIAL STATEMENTS

30 September 2021 (Continued)

20. SUBSEQUENT EVENTS

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.

21. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the directors on 21 April 2022.