

Company Number: 547976

Talk to Tom Company Limited by Guarantee
Annual Report and Financial Statements
for the financial year ended 31 December 2020

Talk to Tom Company Limited by Guarantee

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Talk to Tom Company Limited by Guarantee

DIRECTORS AND OTHER INFORMATION

Directors	Liam Flynn Conor O'Flaherty (Resigned 14 April 2021) Adam Cullen Lorraine Burke Sandra Cody (Resigned 14 April 2021) Donal Dunbar Trudi Gummerson Sinnott
Company Secretary	Adam Cullen
Company Number	547976
Charity Number	20101183
Registered Office and Business Address	6/7 Pugin Court, St. Michael's Road, Gorey Wexford Ireland
Auditors	Sean Brennan & Co Accountants Limited Chartered Accountants and Registered Auditors 1 St. Michael's Court, Gorey, Co. Wexford
Bankers	Ulster Bank Main Street, Gorey, Co. Wexford

Talk to Tom Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2020

The directors present their report and the audited financial statements for the financial year ended 31 December 2020.

Principal Activity and Review of the Business

The principal activity of the company is suicide prevention and awareness.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 December 2020.

Principal Risks and Uncertainties

There are no major principal risks or uncertainties affecting the company.

Financial Results

The surplus/(deficit) for the financial year after providing for depreciation and taxation amounted to €50,378 (2019 - €(367)).

At the end of the financial year, the company has assets of €97,130 (2019 - €43,076) and liabilities of €20,369 (2019 - €16,693). The net assets of the company have increased by €50,378.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Liam Flynn

Conor O'Flaherty (Resigned 14 April 2021)

Adam Cullen

Lorraine Burke

Sandra Cody (Resigned 14 April 2021)

Donal Dunbar

Trudi Gummerson Sinnott

The secretary who served throughout the financial year was Adam Cullen.

There were no changes in shareholdings between 31 December 2020 and the date of signing the financial statements.

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities.

Post Balance Sheet Events

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

Auditors

The auditors, Sean Brennan & Co Accountants Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Talk to Tom Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2020

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 6/7 Pugin Court, St. Michael's Road, Gorey, Wexford.

Signed on behalf of the board



Trudi Gummerson Sinnott
Director



Adam Cullen
Director

20 September 2021

Talk to Tom Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2020

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 the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

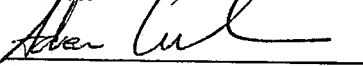
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure 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 surplus or deficit 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 readily and properly 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.

Signed on behalf of the board



Trudi Gummerson Sinnott
Director



Adam Cullen
Director

20 September 2021

INDEPENDENT AUDITOR'S REPORT

to the Members of Talk to Tom Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Talk to Tom Company Limited by Guarantee ('the company') for the financial year ended 31 December 2020 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and 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 31 December 2020 and of its surplus for the financial 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 described below 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 the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. 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.

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 course of 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

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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. In our opinion the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Talk to Tom Company Limited by Guarantee

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 any 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, which relate to disclosures of directors' remuneration and transactions are not complied with by the company. 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, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that 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, if 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 operation, or has no realistic alternative but to do so.

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: www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. The 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 any 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.



Sean Brennan

for and on behalf of

SEAN BRENNAN & CO ACCOUNTANTS LIMITED

Chartered Accountants and Registered Auditors

1 St. Michael's Court,

Gorey,

Co. Wexford

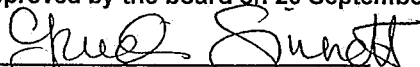
20 September 2021

Talk to Tom Company Limited by Guarantee INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
Income	4	157,197	107,378
Expenditure		(106,613)	(107,745)
Surplus/(deficit) before tax		50,584	(367)
Tax on surplus/(deficit)	7	(206)	-
Surplus/(deficit) for the financial year		50,378	(367)
Total comprehensive income		50,378	(367)

Approved by the board on 20 September 2021 and signed on its behalf by:



Trudi Gummerson Sinnott
Director



Adam Cullen
Director

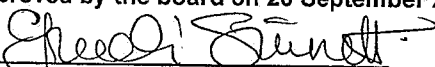
Talk to Tom Company Limited by Guarantee

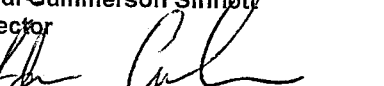
BALANCE SHEET

as at 31 December 2020

	Notes	2020 €	2019 €
Fixed Assets			
Tangible assets	8	16,540	7,519
Current Assets			
Debtors	9	3,973	2,952
Cash and cash equivalents		76,617	32,605
		80,590	35,557
Creditors: Amounts falling due within one year	10	(20,369)	(16,693)
Net Current Assets		60,221	18,864
Total Assets less Current Liabilities		76,761	26,383
Reserves			
Income and expenditure account		76,761	26,383
Equity attributable to owners of the company		76,761	26,383

Approved by the board on 20 September 2021 and signed on its behalf by:


 Trudi Gummerson Sinnott
 Director


 Adam Cullen
 Director

Talk to Tom Company Limited by Guarantee
RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2020

	Retained surplus	Total
	€	€
At 1 January 2019	26,750	26,750
Deficit for the financial year	(367)	(367)
At 31 December 2019	26,383	26,383
Surplus for the financial year	50,378	50,378
At 31 December 2020	76,761	76,761

Talk to Tom Company Limited by Guarantee

CASH FLOW STATEMENT

for the financial year ended 31 December 2020


	Notes	2020 €	2019 €
Cash flows from operating activities			
Surplus/(deficit) for the financial year		50,378	(367)
Adjustments for:			
Tax on surplus/(deficit) on ordinary activities		206	-
Depreciation		2,763	1,290
		<u>53,347</u>	<u>923</u>
Movements in working capital:			
Movement in creditors		7,091	3,451
		<u>60,438</u>	<u>4,374</u>
Cash generated from operations		60,438	4,374
Tax paid		-	(1,331)
		<u>60,438</u>	<u>3,043</u>
Cash flows from investing activities			
Payments to acquire tangible fixed assets		(11,784)	(3,786)
Cash flows from financing activities			
Advances to connected parties		(1,021)	(2,952)
Movement in funding from connected parties		(3,621)	6,619
		<u>(4,642)</u>	<u>3,667</u>
Net cash (used in)/generated from financing activities		(4,642)	3,667
		<u>44,012</u>	<u>2,924</u>
Net increase in cash and cash equivalents		44,012	2,924
Cash and cash equivalents at beginning of financial year		32,605	29,681
		<u>32,605</u>	<u>29,681</u>
Cash and cash equivalents at end of financial year	16	<u>76,617</u>	<u>32,605</u>

TALK TO TOM COMPANY LIMITED BY GUARANTEE INFORMATION RELATING TO THE COVID-19 STABILITY SCHEME

for the financial year ended 31 December 2020

GRANTS AND OTHER INFORMATION

Name of State Agency	Type of Funding	Details of Funding	Amount €
Pobal	COVID-19 Stability Scheme	Talk to Tom CLG received grant income of €25,311 in 2020 from Pobal. The name of the grant was the COVID-19 Stability Scheme. The purpose of the funding was to assist with the payment of non-pay costs and help maintain financial viability during the COVID-10 pandemic to assist the delivery of critical services and supports.	25,311
			<hr/> <hr/> 25,311


Sean Brennan
for and on behalf of
SEAN BRENNAN & CO ACCOUNTANTS LIMITED
Chartered Accountants and Registered Auditors
1 St. Michael's Court,
Gorey,
Co. Wexford

20 September 2021

Talk to Tom Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

1. GENERAL INFORMATION

Talk to Tom Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. 6/7 Pugin Court,, St. Michael's Road,, Gorey, Wexford, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2020 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a large company as defined by section 280H of the Companies Act 2014 in respect of the financial year.

Income

Public donations and similar income arising from fundraising events are accounted for when received. As with many similar charitable organisations, independent groups from time to time organise fundraising activities and may operate bank accounts in the name of Talk to Tom Company Limited by Guarantee. However, as amounts collected in this way are outside the control of the company, they are not included in the financial statements until received by the company.

Proceeds from the sale of donated goods are recognised in the financial statements in the period in which they are realised. Volunteer time is not included in the financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Talk to Tom Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. INCOME

The income for the financial year has been derived from:-

	2020	2019
	€	€
Shop sales	58,861	67,902
Donations	10,505	39,476
Euro for Life scheme	10,672	-
Donations ring fenced for Enniscorthy centre	20,000	-
Donations ring fenced for Arklow centre	30,067	-
Employability scheme	1,781	-
Pobal COVID-19 Stability Scheme	25,311	-
	<u>157,197</u>	<u>107,378</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of suicide prevention and awareness.

5. OPERATING SURPLUS/(DEFICIT)

	2020	2019
	€	€
Operating surplus/(deficit) is stated after charging:		
Depreciation of tangible fixed assets	2,763	1,290
Auditor's remuneration		
- audit of individual company accounts	3,891	5,293
	<u>3,891</u>	<u>5,293</u>

6. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2020	2019
	Number	Number
Employee	<u>1</u>	<u>1</u>

The staff costs comprise:

	2020	2019
	€	€
Wages and salaries	2,761	3,136
Social welfare costs	243	274
	<u>3,004</u>	<u>3,410</u>

Talk to Tom Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

7. TAX ON SURPLUS/(DEFICIT)

	2020	2019
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (Note 7 (b))	206	-
	<u>206</u>	<u>-</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland (2019 - 12.50%). The differences are explained below:

	2020	2019
	€	€
taxable at 12.50%	50,584	(367)
Surplus/(deficit) before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50%	6,323	-
Effects of:		
Charitable tax exemption with effect from 13 January 2020	(6,117)	-
Total tax charge for the financial year (Note 7 (a))	<u>206</u>	<u>-</u>

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 January 2020	8,413	1,900	10,313
Additions	11,784	-	11,784
At 31 December 2020	<u>20,197</u>	<u>1,900</u>	<u>22,097</u>
Depreciation			
At 1 January 2020	2,318	476	2,794
Charge for the financial year	2,525	238	2,763
At 31 December 2020	<u>4,843</u>	<u>714</u>	<u>5,557</u>
Net book value			
At 31 December 2020	<u>15,354</u>	<u>1,186</u>	<u>16,540</u>
At 31 December 2019	<u>6,095</u>	<u>1,424</u>	<u>7,519</u>

9. DEBTORS

	2020	2019
	€	€
Amounts owed by connected parties (Note 14)	<u>3,973</u>	<u>2,952</u>

Talk to Tom Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

10. CREDITORS		2020	2019
Amounts falling due within one year		€	€
Amounts owed to connected parties (Note 14)		3,506	7,127
Taxation (Note 11)		206	77
Accruals		16,657	9,489
		<u>20,369</u>	<u>16,693</u>
		<u><u>20,369</u></u>	<u><u>16,693</u></u>
11. TAXATION		2020	2019
		€	€
Creditors:			
Corporation tax		206	-
PAYE		-	77
		<u>206</u>	<u>77</u>
		<u><u>206</u></u>	<u><u>77</u></u>

12. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

13. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 31 December 2020.

14. RELATED PARTY TRANSACTIONS

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2020 €	Movement in year €	Balance 2019 €	Maximum in year €
Live & Learn Guidance CLG	3,973	1,021	2,952	-

The following amounts are due to other connected parties:

	2020 €	2019 €
CEO - Mr. Ray Cullen	<u>3,506</u>	<u>7,127</u>

Net balances with other connected parties:

	2020 €	2019 €
CEO - Mr. Ray Cullen	(3,506)	(7,127)
Live & Learn Guidance CLG	<u>3,973</u>	<u>2,952</u>
	<u><u>467</u></u>	<u><u>(4,175)</u></u>

Talk to Tom Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

The above amount consists of the following:

Mileage allowances which are due, but not paid at year end, to the CEO of €3,506.

An amount of €3,973 was owed by a related company called Live & Learn Guidance CLG at year end.

15. POST-BALANCE SHEET EVENTS

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

16. CASH AND CASH EQUIVALENTS

	2020	2019
	€	€
Cash and bank balances	<u><u>76,617</u></u>	<u><u>32,605</u></u>

17. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance	Cash flows	Closing balance
	€	€	€
Short-term borrowings	(4,175)	4,642	467
Total liabilities from financing activities	<u>(4,175)</u>	<u>4,642</u>	<u>467</u>
Total Cash and cash equivalents (Note 16)			<u>76,617</u>
Total net debt			<u><u>77,084</u></u>

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 20 September 2021.