

Charity Registration No. 20072827

Company Registration No. 458201

TURN2ME COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

TURN2ME COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Oisin Scollard Diarmuid Scollard Cormac Farrelly Colette Talbot Lisa Quinn O'Flaherty George Nursey
Secretary	Lisa Quinn O'Flaherty
Charity number	20072827
CHY Number	18803
Company number	458201
Principal address	We Work Charlemont Exchange Charlemont Street Dublin 2
Registered office	We Work Charlemont Exchange Charlemont Street Dublin 2
Auditor	UHY Farrelly Dawe White Limited Unit 4A Fingal Bay Business Park Balbriggan Co. Dublin
Bankers	Allied Irish Bank 6 Main Street Rathfarnham Dublin
Solicitors	Richard Grogan & Associates Solicitors 9 Herbert Place Dublin 2

TURN2ME COMPANY LIMITED BY GUARANTEE

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TURN2ME COMPANY LIMITED BY GUARANTEE

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Executive summary

At its core, Turn2Me is about delivering free, accessible, and professional mental health services to people in Ireland. The pandemic, for many organisations, disrupted their core services and organisational activities. Because Turn2Me's services are all online since it began in 2009, it was perhaps in a better position compared to other charities who had to move their services online. During the height of the pandemic, demand for Turn2Me's services increased by 386%. The challenge for Turn2Me wasn't moving its services online. The challenge was meeting the demand for its services, with supported funding. Our mission to deliver free, accessible, and professional mental health supports via our website was more important than ever. The Youth and Family support services were launched in June 2020, thanks to funding from Sláintecare this allowed us to make our mental health services available to all people over the age of 12. From June 2020, the 'Thought Catcher' was moderated 24/7 to ensure the platform was as supportive and welcoming as possible to young people. The three mental health support services were hugely popular and vital during the pandemic but this brought its own challenges – ensuring the organisation met this demand, while ensuring it was also sustainable. Funding challenges meant that unfortunately we couldn't meet all of the demand for our services, so the organisation had to make the difficult decision of restricting some service offerings to align with the available budget, and to ensure our organisational viability.

Turn2Me increased its collaboration efforts with other NGOs during the pandemic, including with USI (the Union of Students in Ireland), LGBT Ireland, Macra na Feirme, and Exchange House to name a few. Exchange House, the National Travellers Service, and Turn2Me created a trilogy of short films, called the 'John Boy Trilogy', aimed at tackling suicide in the traveller community. Two of these films were launched in 2021 and the third will be released in 2022. The first two instalments of the trilogy are available on the Turn2Me website for public perusal and to raise awareness of the prevalence of suicide in the traveller community.

Like many organisations, Turn2Me went through a period of change during the pandemic, with a change of leadership and organisational restructuring, while the welfare of its users remained at its core. With a nationwide footprint, Turn2Me aimed to increase its new usership base in counties across the country. Most of our database is made up of users based in Dublin. Increasing the user numbers from rural Ireland is something Turn2Me is hoping to achieve through an improved media presence, heightened brand awareness, and partnerships with other NGOs that focuses on rural Ireland, such as the partnership with Macra na Feirme. Growth in our regional usership was important to Turn2Me because mental health services in rural Ireland are more limited than the facilities available in urban areas. The pandemic, for many, exacerbated the difficulties in communities from rural Ireland accessing professional mental health support. Turn2Me wanted to help everyone across Ireland reach professional mental health services. Because our services are all online, anyone with a phone, tablet or laptop could access our services 365 days a year.

The board's priority during the pandemic was to reach as many people as possible, making full use of the digitised and online services Turn2Me offers. An important element of improving new user numbers from rural Ireland was to increase the brand awareness and to improve the digital footprint of the organisation. Thankfully, Turn2Me was successful in securing a Google grant for Google adwords. This Google grant has an estimated monetary value of €20,000, when the actual possible used amount is considered. Vroom, the digital agency Turn2Me works with, helped ensure the organisation was making the most of our SEO, PPC, and Google grant for adwords. Turn2Me's staff will liaise with Vroom to maximise this grant and work to constantly tweak and improve our SEO rankings and digital performance.

The shared experience, knowledge and expertise of the Turn2Me team and the board helped steer the organisation through the pandemic, a testing time for every organisation, particularly those in the charity sector. The support of our employees, part-time contractors, and volunteers was a vital part of Turn2Me's resilience and growth. Two of our staff members and three of our board members finished their term with Turn2Me – our General Manager and Clinical Manager both moved onto new opportunities, and three of our board members - Dr. Sinéad Hewson PhD, Aoife Walsh, and Dr. Neil Adamson – reached the end of their term. The directors would like to thank them for their time, efforts and expertise in helping drive the organisation forward.

TURN2ME COMPANY LIMITED BY GUARANTEE

CHAIRPERSON'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Clinical outcomes:

The main issues that were discussed in the 'Thought Catcher' were anxiety, depression, LGBTQIA+ issues, housing problems, employment stresses, and problems in the education sector. All of these issues were exacerbated, particularly for young people, when the lockdown started. Turn2Me's moderators and volunteers on the 'Thought Catcher' were there to listen and to offer supportive, uplifting messages to users. The appetite for online mental health support in a fun, interactive way was high, and Turn2Me rose to meet this challenge.

We hope to continue to grow and engage our new regional and urban users in the year ahead; to improve our brand awareness via social media growth, strong PR performance with national and regional media lands (newspaper articles and radio interviews), and digital marketing; to improve our fundraising by applying for more grants and extending Turn2Me's corporate and public fundraising efforts; and by exploring new collaboration possibilities.

We would like to take this opportunity to thank all the staff, counsellors, psychotherapists, supporters, volunteers, and partners for helping Turn2Me to grow, and to further develop our community of users. We would like to particularly thank the National Officer for Suicide Prevention (NOSP), Sláintecare and Pobal for their ongoing support. Thanks to each and every funder, donor, and supporter we will continue to champion accessible mental health support services for people in Ireland.

Mise le meas,

Colette Talbot
Chair

Date: 5 September 2022

TURN2ME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2014 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives, Mission, and Values

Our Vision

We want to create a world where mental health issues are acknowledged and are accepted and where every person in distress will feel confident to openly access the support services they need, safe in the knowledge that attitudes have changed, based on a communal understanding and willingness to support each other.

Our Mission

Turn2Me provides accessible professional online mental health services to adults and young people over the age of 12.

Our Values

Anonymity

Our services are designed to allow each user to access supports whilst retaining control over their right to privacy.

Dignity and Respect

Our services are here to destigmatise mental health and make it acceptable for people in society to talk openly about the state of their mental health and mental wellbeing.

Accessibility

Through our online resource centre, our services are available to Irish people over the age of 12, 365 days per year.

Our Activities

Over the course of 2021, Turn2Me ran a number of mental health and wellbeing talks in schools across the country to help young people and students suffering from anxiety and depression.

Turn2Me's Clinical Manager, Suzanne Ennis, appeared on USI's (the Union of Students in Ireland) podcast to discuss mental health issues, with tips on managing your mental health during the pandemic, particularly during stressful periods such as exam season.

Suzanne Ennis also made a number of appearances on regional radio stations across the country, promoting Turn2Me's services. Increased PR is something that Turn2Me will prioritise over the next few years.

A group of cyclists called the 'Ultra Cyclists' cycled over 2,000km in July to raise money for three mental health charities – Mind Space Mayo, Macra na Feirme, and Turn2Me. The cyclists endured high temperatures, long days and steep tracks over the course of six days to raise these funds. Turn2Me is extremely grateful for these fundraising efforts and is delighted that these amazing cyclists have agreed to do another ultra-cycle for Turn2Me and other charities in 2022.

TURN2ME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

In partnership with Rowing Ireland, St. Patrick's Rowing Club and Crew Class, Turn2Me launched a fitness fundraiser called Row Your Demons, which took place between the 25th and 31st of October 2021. The fundraiser focused on the rowing community and asked them to take part in this fantastic initiative. The event targeted individuals, families, and teams to row a total of 60 minutes during the week and support Turn2Me's online mental health services. Every person who rowed for 1 hour was asked to donate €50 – the cost of one mental health counselling session. In 2022, Turn2Me plans to run the Row Your Demons fundraiser again but reduce the rowing time to half an hour so that it's more accessible to members of the public, gym-goers, and corporates.

Turn2Me was also delighted to secure a corporate partnership with Compass Catering in 2021. Corporate fundraising is a vital part of our fundraising efforts. Turn2Me also updated its fundraising pack, which is available on our website Turn2Me.ie, should anyone be interested in raising vital funds for our organisation.

Events

Exchange House, the National Travellers Service, and Turn2Me created a trilogy of short films, called the 'John Boy Trilogy', aimed at tackling suicide in the traveller community. Two of these films were launched in 2021 and the third will be released in 2022. The first two instalments of the trilogy are available on the Turn2Me website for public perusal and to raise awareness of the prevalence of suicide in the traveller community. The third instalment of the trilogy is due to premiere in the Lighthouse cinema in June 2022.

Structure, governance and management

Turn2Me CLG is an Irish company incorporated in 2008 under the Companies Acts. Turn2Me was founded stemming from the very personal experiences of Oisín and Diarmuid Scollard who lost their brother, Cormac, to suicide in 2003. In 2013, Turn2Me gained the support of the HSE National Office for Suicide Prevention to deliver counselling online. In 2019, Turn2Me joined forces with ReachOut Ireland to create a space for young people to find information to support their mental health online. As of September 2021, Turn2Me offers adult counselling and peer support services to adults and young people over the age of 12. It also offers group support services for teenagers, young people and adults.

The directors monitor the work of Turn2Me at each board meeting. The board is required to hold a minimum of six meetings per annum. The day-to-day management of the organisation is delegated to the CEO / General Manager, with oversight from the board. In 2021, following the departure of the general manager, Suzanne Ennis was appointed to run the organisation on an interim basis, while the CEO selection process was underway. In December 2021, an interview process was undertaken to appoint Fiona O'Malley as the new CEO who took up the position in January 2022.

The CEO reports to the board of directors. In between meetings, the day-to-day management of the organisation will be delegated to the CEO.

There are two board sub committees:

1. Finance Audit & Risk Committee – which monitors the financial and risk management of the organisation.
2. Governance Committee – which monitors the governance as well as the nominations to the board and committees.

Terms of reference are in place for both committees. The committees play a key role in the audit process and are responsible along with the CEO for maintaining the risk register. The Governance Committee devoted much of its meeting time in 2021 to discussing restructuring and how to best steer the organisation during the COVID-19 crisis. The board also held a number of additional meetings over the course of 2021 to discuss and support the continued delivery of Turn2Me's services during its period of transition, through the increased demands for mental health services during the lockdown. Turn2me is fully compliant with the Governance Code as declared on CRA website on the 5th November 2021.

Turn2Me will apply for Charities Institute Ireland's *Triple Lock* status in 2022.

TURN2ME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Current membership of the board of directors and attendance at board meetings held during the year to 31 December are set out below:

Board Meeting	25th Jan 2021	29th Mar 2021	26th Apr 2021	14th June 2021	30th Aug 2021	4th Oct 2021	18th Nov 2021	Number Attended
Oisin Scollard	Y	Y	Y	Y	Y	Y	Y	7
Diarmuid Scollard	Y	Y	Y	Y	Y	Y	Y	7
Cormac Farrelly	Y	Y	Y	Y	Y	Y	Y	7
Aoife Maria Walsh	Y	Y	Y	N	N	N	Y	4
Sinead Hewson	Y	Y	Y	Y	Y	Y	Y	7
Colette Talbot	Y	Y	Y	Y	Y	Y	Y	7
Lisa Quinn O'Flaherty	Y	Y	Y	N	Y	Y	Y	6
George Nursey	Y	Y	Y	Y	Y	N	Y	6

Sinead Hewson and Aoife Walsh resigned as directors on 22 March 2022. Oisin Scollard resigned as secretary on 22 March 2022 and Lisa Quinn O'Flaherty was appointed.

Achievements and Performance

Financial and Operational Review

Turn2Me ended the year with total unrestricted reserves of €53,723 an increase of €27,580 on the previous year. The organisation's aim is to generate adequate unrestricted reserves at a level that ensures the stability and long-term viability of the organisation and to ensure protection from fluctuations in income.

Cash at bank at 31st December 2021 amounted to €43,049, a reduction of €74,165 over 2020. This variance is largely due to timing on the receipt of grants around the year end. Accrued income at the year-end amounted to €47,017. The balance sheet showed total assets less current liabilities of €53,723 (2020 was €26,143).

Income

Total incoming resources for the year was €603,049 which includes donations in-kind of €20,000. Income for the year excluding in-kind income was €583,049 a breakdown of which is shown below:

2021

- Grant Income: 92%
- Fundraising Activities: 8%



A comparative breakdown for 2020 is below:

2020

- Grant Income: 94%
- Fundraising Activities: 6%



TURN2ME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Grant Income

The National Office for Suicide Prevention contributed €269,431 towards core costs of the organisation under an agreement commenced in January 2021. The purpose of this funding was to provide 2080 counselling sessions. Pobal Sláintecare (on behalf of The Department of Health) contributed total funding amounting to €230,596 in 2021. €193,977 was provided to cover the running costs of the 'Thought Catcher' service while an additional grant amounting to €36,619 provided counselling sessions that responded to the specific needs and experiences of frontline health practitioners in the midst of the COVID-19 pandemic.

The organisation was also supported by a COVID-19 Stability Fund grant of €14,110 in early 2021. This fund was developed by the Department of Rural and Community Development to provide support to qualifying organisations who found themselves in need of financial assistance during the COVID-19 pandemic.

In 2021, the organisation was also in receipt of a Rethink Ireland grant amounting to €10,500.

Grant income supports work under all of the organisation's three support services – one-to-one counselling sessions, support groups, and our 'Thought Catcher' service. Turn2Me would like to acknowledge this contribution from NOSP, Sláintecare and Pobal and to thank the Ministers and officials for their support in this regard.

Donations & Fundraising Income

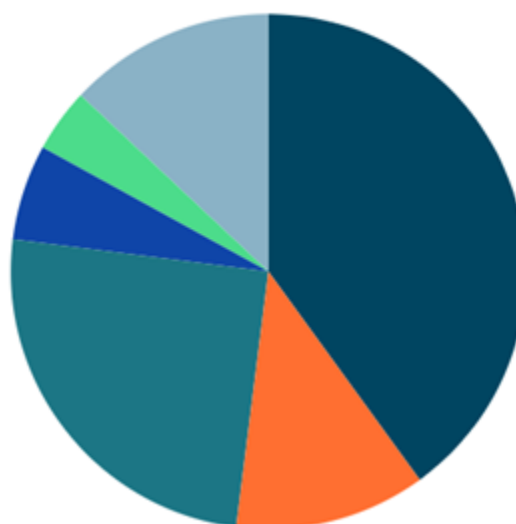
Donations/Fundraising income (excluding donations in-kind) amounted to €46,312 this year, a slight decrease of €3,155 on prior year results. Turn2Me would like to thank all partners, corporates, donors and supporters for their support during 2021.

Expenditure

Expenditure for the year (excluding in-kind costs) amounting to €575,469 was utilised to deliver with Turn2Me's support services as follows:

2021

- Core staff costs - 40%
- Contracted counsellor and psychotherapist costs - 12%
- IT Infrastructure Costs – 25%
- Advertising & Marketing costs - 6%
- Governance costs - 4%
- Other costs - 13%



TURN2ME COMPANY LIMITED BY GUARANTEE

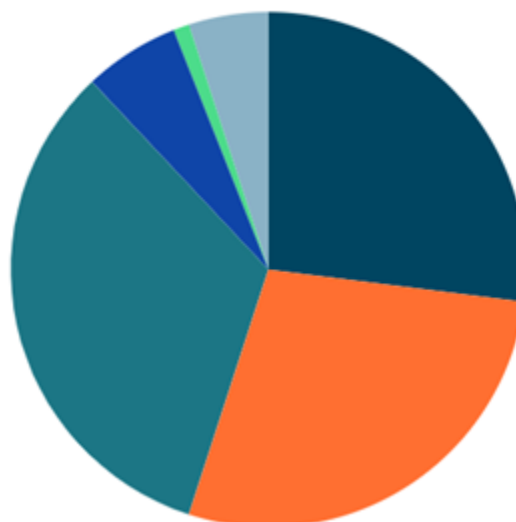
DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The comparative position for 2020 is as follows:

2020

- Core staff costs - 27%
- Contracted counsellor and psychotherapist costs - 28%
- IT Infrastructure Costs – 33%
- Advertising & Marketing costs - 6%
- Governance costs - 1%
- Other costs - 5%



Principal risks and uncertainties

During the year the charity has had to deal with the continued uncertainty arising from the COVID 19 pandemic.

The charity has secured funding for 2022 and expects to provide services for the foreseeable future. The charity continues to have a good relationship with its funders however funding has not been secured beyond 2022 and any loss of funding from its principal funders poses a financial risk to the charity.

Future Plans

Turn2Me will continue to focus on the key strategic objectives of providing free, accessible mental health services for people in Ireland 365 days a year, as well as ensuring the relevance and sustainability of the organisation into the future. The development of charity for the next three years will focus on increased brand awareness, increased user sign-ups, improved partnerships, increased fundraising efforts, increased community engagement and school talks, organisational sustainability, and ensuring our decisions are always data-driven by our users' feedback and engagement patterns.

Having reviewed the organisation's work over the past 12 months and the correlating financial statements, the board is satisfied that Turn2Me can fund its operations and meet its financial obligations as they fall due for the period of at least 12 months from signing the financial statements.

TURN2ME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Auditor

In accordance with the company's constitution, a resolution proposing that UHY Farrelly Dawe White Limited be reappointed as auditor of the company will be put at a General Meeting.

Post reporting date events

There were no significant events affecting the charity since the year end.

Accounting records

To ensure that adequate accounting records are kept in accordance with Sections 281 and 285 of the Companies Act 2014, the Directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books and records are located at the company's registered office at We Work, Charlemont Exchange, Charlemont Street, Dublin 2.

Disclosure of information to auditor

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The directors' report was approved by the Board of Directors.

Diarmuid A Scollard

Diarmuid Scollard

Director

Dated: 9 September 2022

Colette Talbot

Colette Talbot

Director

Dated: 9 September 2022

TURN2ME COMPANY LIMITED BY GUARANTEE

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 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 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 it any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and 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.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Diarmuid A Scollard

Diarmuid Scollard

Director

Dated: 9 September 2022

Colette Talbot

Colette Talbot

Director

Dated: 9 September 2022

TURN2ME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF TURN2ME COMPANY LIMITED BY GUARANTEE

Opinion

We have audited the financial statements of Turn2me Company Limited by Guarantee (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Statement of Recommended Practice (Charities SORP in accordance with FRS 102) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102) ; and
- have been 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, 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 the 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 this gives rise to a material misstatement in the financial statements themselves. 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.

TURN2ME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF TURN2ME COMPANY LIMITED BY GUARANTEE

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 directors' report, which for the purposes of company law, is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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 financial statements are 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 any material misstatements in the directors' report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of directors

As explained more fully in the statement of directors' responsibilities, 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 the directors 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 charity'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 the directors either intend to liquidate the charitable company or to cease operations, or have 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: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

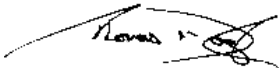
TURN2ME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF TURN2ME COMPANY LIMITED BY GUARANTEE

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

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Thomas McDonagh
for and on behalf of UHY Farrelly Dawe White Limited

Chartered Certified Accountants

Statutory Auditor

Unit 4A

Fingal Bay Business Park

Balbriggan

Co. Dublin

09/09/2022

TURN2ME COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €	Total 2020 €
	Notes				
Income from:					
Donations and legacies	2	66,312	-	66,312	49,467
Charitable activities	3	-	536,737	536,737	769,852
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		66,312	536,737	603,049	819,319
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	4	38,732	536,737	575,469	793,969
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		27,580	-	27,580	25,350
Reconciliation of funds					
Fund balances at 1 January 2021		26,143	-	26,143	793
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 December 2021	15	53,723	-	53,723	26,143
		<hr/>	<hr/>	<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TURN2ME COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 €	€	2020 €	€
Fixed assets					
Investments	8		99		-
Current assets					
Stocks	9	4,151		-	
Debtors	10	52,167		1,403	
Cash at bank and in hand		43,049		117,214	
		<u>99,367</u>		<u>118,617</u>	
Creditors: amounts falling due within one year	11	<u>(45,743)</u>		<u>(92,474)</u>	
Net current assets			<u>53,624</u>		<u>26,143</u>
Total assets less current liabilities			<u>53,723</u>		<u>26,143</u>
Income funds					
Unrestricted funds	15		<u>53,723</u>		<u>26,143</u>
			<u>53,723</u>		<u>26,143</u>

The financial statements were approved by the Directors on 9 September 2022

Diarmuid A Scollard

Diarmuid Scollard
Director

Colette Talbot
Director

Company Registration No. 458201

TURN2ME COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 €	€	2020 €	€
Cash flows from operating activities					
Cash absorbed by operations	21		(74,066)		(105,529)
Investing activities					
Purchase of subsidiaries		(99)		-	
Net cash used in investing activities			(99)		-
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(74,165)		(105,529)
Cash and cash equivalents at beginning of year			117,214		222,743
Cash and cash equivalents at end of year			43,049		117,214

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Turn2me Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office is We Work, Charlemont Exchange, Charlemont Street, Dublin 2.

1.1 Accounting convention

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in euro, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Government grants are recognised at the fair value of the asset received or receivable when there is a reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised as income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised as income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs include those incurred in the governance by the Board of the charity's assets and are primarily associated with constitutional and statutory requirements of managing the organisation.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Development costs	20% straight line
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1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Donations and legacies

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €	Total 2020 €
Donations	46,312	-	46,312	49,467
Donated goods and services	20,000	-	20,000	-
	<u>66,312</u>	<u>-</u>	<u>66,312</u>	<u>49,467</u>

3 Income from charitable activities

	Unrestricted 2021 €	Restricted 2021 €	Total 2021 €	Total 2020 €
<u>Income from Government Agencies</u>				
HSE core funding	-	269,431	269,431	269,431
HSE - other funding	-	12,100	12,100	203,742
Pobal - Slaintecare	-	230,596	230,596	90,356
Pobal - Covid stability grant	-	14,110	14,110	31,182
	<u>-</u>	<u>526,237</u>	<u>526,237</u>	<u>594,711</u>
<u>Income from Non-Government Agencies</u>				
Other income and corporate grants	10,500	-	10,500	175,141
	<u>10,500</u>	<u>-</u>	<u>10,500</u>	<u>175,141</u>
Total	<u>10,500</u>	<u>526,237</u>	<u>536,737</u>	<u>769,852</u>

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Expenditure on charitable activities

	Unrestricted 2021 €	Restricted 2021 €	Total 2021 €	Total 2020 €
Staff costs	-	221,140	221,140	217,154
Depreciation and amortisation	-	-	-	2,274
Staff training and recruitment	-	80	80	1,440
Rent	-	7,722	7,722	11,623
Insurance	-	4,263	4,263	4,954
Computer and website costs	-	140,392	140,392	262,210
Travelling expenses	-	504	504	700
Professional subscriptions	-	501	501	1,905
Legal and professional fees	17,542	5,409	22,951	4,216
Consultancy fees	190	23,737	23,927	-
Counsellors	-	65,177	65,177	222,433
Accountancy	-	13,273	13,273	800
Audit fees	-	5,974	5,974	4,542
Bank charges	-	554	554	687
Printing and stationery	-	-	-	353
Advertising	20,000	35,337	55,337	48,327
Telecommunications	-	4,490	4,490	3,748
Office expenses	-	6,558	6,558	6,603
Other staff costs	1,000	1,626	2,626	-
	<u>38,732</u>	<u>536,737</u>	<u>575,469</u>	<u>793,969</u>

5 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Administration	8	7

Employment costs

	2021	2020
	€	€
Wages and salaries	200,139	196,151
Social security costs	21,001	21,003
	<u>221,140</u>	<u>217,154</u>

The number of employees whose annual remuneration was €60,000 or more were:

	2021	2020
	Number	Number
€60,000 - €70,000	-	1
€70,001 - €80,000	-	-
€80,001 - €90,000	-	-
€90,001 - €100,000	-	-
€100,000 and above	-	-
	<u>-</u>	<u>-</u>

7 Intangible fixed assets

	Website Development costs
	€
Cost	
At 1 January 2021 and 31 December 2021	13,600
Amortisation and impairment	
At 1 January 2021 and 31 December 2021	13,600
Carrying amount	
At 31 December 2021	-
At 31 December 2020	-

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

8 Fixed asset investments

	Other investments
Cost or valuation	
At 1 January 2021	-
Additions	99
	<u>99</u>
At 31 December 2021	99
	<u>99</u>
Carrying amount	
At 31 December 2021	99
	<u>99</u>
At 31 December 2020	-
	<u>-</u>

	Notes	2021 €	2020 €
Other investments comprise:			
Investments in subsidiaries	20	99	-
		<u>99</u>	<u>-</u>

9 Stocks

	2021 €	2020 €
Finished goods and goods for resale	4,151	-
	<u>4,151</u>	<u>-</u>

10 Debtors

	2021 €	2020 €
Amounts falling due within one year:		
Other debtors	3,600	698
Prepayments and accrued income	48,567	705
	<u>52,167</u>	<u>1,403</u>

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Creditors: amounts falling due within one year

	Notes	2021 €	2020 €
Other taxation and social security		-	19,944
Government grants deferred	12	12,100	24,200
Trade creditors		14,603	40,448
Other creditors		99	-
Accruals and deferred income		18,941	7,882
		<u>45,743</u>	<u>92,474</u>

12 Government grants

	2021 €	2020 €
Arising from government grants	12,100	24,200
	<u>12,100</u>	<u>24,200</u>

At year end 31 December 2021, funds received of €12,100 (2020: €24,200) for the HSE Traveller Video project remained unspent.

13 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 he is a member of within one year afterwards for payment of the debts and liabilities of the Company contracted before he ceases to be a member and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding €1.00.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Key sources of funding

The following is information in relation to the government grants information per Department of Public Expenditure and Reform Circular 13/2014.

Name of Grantor	Type of Funding	Details of Funding	€
HSE - NOSP	Core funding	Cash received and recognised as income in 2021	269,431
		Term of Grant: 1 year	
		The use of the grant is restricted to the provision of the services provided by the charity.	
HSE	Traveller Video Project	Grant deferred as at 1 January 2021	(24,200)
		Recognised as income in 2021	12,100
		Grant deferred as at 31 December 2021	(12,100)
		Term of Grant: 1 year	
		The use of the grant is restricted to the provision of the services provided by the charity.	
Pobal	Slaintecare Project ID 478C	Cash received in 2021	50,000
		Less: Grant underspend and repayable	(13,381)
		Recognised as income 2021	36,619
		Term of Grant: Extended to 31/03/2021	
		The use of the grant is restricted to the provision of the services provided by the charity.	
Pobal	Slaintecare Project ID 180	Cash received in 2021	164,313
		Add: Accrued income	29,664
		Recognised as income 2021	193,977
		Term of Grant: Extended to 30/06/2021	
		The use of the grant is restricted to the provision of the services provided by the charity.	

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

14 Key sources of funding

(Continued)

Pobal	Covid Stability Fund	Cash received and recognised as income in 2021	14,110
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Term of Grant: 1 year

The use of the grant is restricted to the provision of the services provided by the charity.

15 Reconciliation of funds

	Opening Balance €	Income €	Expenditure €	Transfers €	Closing Balance €
Unrestricted funds	26,143	66,312	(38,732)	-	53,723
Restricted funds	-	536,737	(536,737)	-	-
	<u>26,143</u>	<u>603,049</u>	<u>(575,469)</u>	<u>-</u>	<u>53,723</u>

16 Financial commitments, guarantees and contingent liabilities

Grant funding

In the event that an agreement with HSE or Pobal is terminated, any funds which are unspent or were not spent on the specified project shall immediately become repayable by the company after allowances for charges or other expenses.

Litigation

At the time of signing the financial statements, the board are aware of ongoing claims being brought by former employees. Due to the fundamental uncertainty as to the outcome of these processes no provision for settlement costs has been entered in the current year financial statements, rather the board decided to disclose this matter as a contingent liability should a future liability arise.

17 Capital commitments

The company had no material capital commitments at the year ended 31 December 2021.

18 Events after the reporting date

There were no significant events affecting the company since the year end.

19 Related party transactions

Superball Limited is a subsidiary of Turn2me CLG. During the year, the company paid invoices in the amount of €908 (2020: €698) on behalf Superball Limited. At year end 31 December 2021, an amount of €1,606 (2020: €698) was owed from Superball Limited to Turn2me CLG.

There were no other disclosable related party transactions during the year.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

20 Subsidiaries

On 23 August 2021, Turn2me CLG acquired 100% of the ordinary share capital of Superball Limited.

Details of the charity's subsidiaries at 31 December 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Superball Ltd	FDW House, Blackthorn Business Park, Coes Road, Dundalk, Co. Louth	Event management	Ordinary shares	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	€	€
Superball Ltd	-	99

21 Cash generated from operations

	2021	2020
	€	€
Surplus for the year	27,580	25,350
Adjustments for:		
Depreciation and impairment of tangible fixed assets	-	2,274
Movements in working capital:		
(Increase) in stocks	(4,151)	-
(Increase) in debtors	(50,764)	(698)
(Decrease)/increase in creditors	(34,631)	43,486
(Decrease) in deferred income	(12,100)	(175,941)
Cash absorbed by operations	(74,066)	(105,529)

22 Non-audit services provided by auditor

In common with many companies of our size and nature we use our auditor to assist with the preparation of the financial statements.

23 Approval of the financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 September 2022.

TURN2ME COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

(not part of the audited financial statements)

FOR THE YEAR ENDED 31 DECEMBER 2021



Certificate of Completion

Document Title: Turn2me AFS 31.12.2021.pdf
Reference ID: 904K1D
Digital Signature ID: 6960617E499A480858535204BD591CE47D4E309E
Document Pages: 32 (Including certificate)

Security Events	Status	Timestamp	I.P. Address
Auditor Account Authentication	Complete	2022-09-09	20.123.12.149
Hashed/Encrypted Document	Complete	2022-09-09	20.123.12.149
Signer Account Authentication	Complete	2022-09-09	92.51.198.22
Hashed/Encrypted Signature	Complete	2022-09-09	92.51.198.22
Signer Account Authentication	Complete	2022-09-09	2a02:8084:2841:7c00:e074:754
Hashed/Encrypted Signature	Complete	2022-09-09	2a02:8084:2841:7c00:e074:754
Signer Account Authentication	Complete	2022-09-09	20.123.12.149
Hashed/Encrypted Signature	Complete	2022-09-09	20.123.12.149

User Audit Trail	User	Timestamp	I.P. Address
Request Created	stephenkelly@fdw.ie	2022-09-09	20.123.12.149
Document Signed	diarmuid@turn2me.org	2022-09-09	92.51.198.22
Document Signed	colettetalbot@turn2me.org	2022-09-09	2a02:8084:2841:7c00:e074:754
Document Signed	thomasmcdonagh@fdw.ie	2022-09-09	20.123.12.149