

Charity registration number 20072827

Company registration number 458201 (Republic of Ireland)

**TURN2ME COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# TURN2ME COMPANY LIMITED BY GUARANTEE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	Dion Magee Scott Ahearn Daragh Troy Aoife Ahern Brínan Doherty Mary Clare Douglas Gareth Campling	(Appointed 1 February 2024) (Appointed 28 January 2025) (Appointed 28 January 2025) (Appointed 28 January 2025)
<b>Secretary</b>	Fán Regan	(Appointed 28 January 2025)
<b>Charity number</b>	20072827	
<b>CHY Number</b>	18803	
<b>Company number</b>	458201	
<b>Principal address</b>	We Work Charlemont Exchange Charlemont Street Dublin 2	
<b>Registered office</b>	We Work Charlemont Exchange Charlemont Street Dublin 2	
<b>Auditor</b>	UHY Farrelly Dawe White Limited Unit 4A Fingal Bay Business Park Balbriggan Co. Dublin	
<b>Bankers</b>	Allied Irish Bank 6 Main Street Rathfarnham Dublin 14	
<b>Chief executive officer</b>	Fiona O'Malley	

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# TURN2ME COMPANY LIMITED BY GUARANTEE

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# TURN2ME COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The directors present their annual report and financial statements for the year ended 31 December 2024.

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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. The company has applied the recommendations contained in Charities SORP (FRS 102).

#### 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.

##### 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 adults, 365 days per year.

##### Our Aim

As we started 2024, we had strong ambitions to continue to expand access to mental support across Ireland, through professional and accessible online services. We aim to deepen public awareness of mental health challenges and reduce the stigma by amplifying our presence in national media, fostering new partnerships, and reaching underrepresented communities. We sought to broaden the scope and impact of our counselling and support group offerings, while also engaging through support groups and workshops with students, migrants and individuals managing anxiety and grief. A key priority was to grow our visibility through PR and build meaningful connections with funders, community groups and service users alike.

##### Our Activities

Thanks to ongoing funding from the HSE and the National Office for Suicide Prevention (NOSP), we have been able to raise mental health awareness through extensive media coverage. During this time, 5,445 new users signed up to access helpful mental health information and support. We provided direct services to almost 3,000 people, delivering nearly 8,000 counselling sessions and 233 topical support groups.

#### Achievements and performance

##### Grants and Awards for 2024:

In 2024, we were honoured to receive grants from the following:

- Parent Peer Support Fund 2024
- Communities Integration Fund 2024
- Wicklow Community Awards Scheme 2024
- HSE Connect for Life Cavan Monaghan Fund 2024

Additionally, we were recognised for our efforts with the following awards and nominations:

- Winners of the Not-for-Profit Website of the Year 2024
- Shortlisted for Sustainable Impact by a Medium Business at the 2024 Sustainable Business Impact Awards

# TURN2ME COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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- Shortlisted for Best Supporter Experience at the Cii Charity Excellence Awards
- Shortlisted for the Women Mean Business Awards
- Shortlisted for Tech for Good Initiative of the Year and Social Sustainability, Diversity & Inclusion Initiative at the All-Ireland Sustainability Awards

Public relations (PR) is something that Turn2Me will prioritise over the next few years. In 2024, Turn2Me had an average monthly media reach of 10.4 million made up of readership and listenership.

#### Overview of 2024

##### 1. Managing Your Anxiety Workshop

As part of a collaboration with Smart D8, Turn2Me delivered a mental health initiative focused on anxiety management.

Turn2Me's CEO, Fiona, led the *Managing Your Anxiety* workshop, providing participants with practical tools to better understand and manage anxiety in their daily lives.

##### 2. Student Exam Stress Support Groups

Turn2Me delivered a free, confidential, and anonymous online support group to help students manage exam-related stress.

The group was conducted through text messaging, offering a safe and chat-based environment for participants to access invaluable support during exam season.

##### 3. Incredible Fundraisers in 2024

Turn2Me was honoured to receive support from a wide range of inspiring fundraisers throughout 2024, all helping to raise over €20,000 to support mental health services.

Highlights included Meadowvale Tennis Club's dedicated fundraiser, the uplifting Sing Sing Sing! charity choir night, and Colm McEneaney's epic 24-hour Burpee Challenge.

Marathon efforts were seen from Robin Leary and Aisling Tallant in the Dublin Marathon, and John Torsney who took on the Berlin Marathon.

Other creative fundraisers included Night 4 Light by Billy Leenane, the Portmarnock 5k Beach Race by Portmarnock AC, and a Google fundraiser led by Oisín Scollard.

##### 4. Migrant Support Group

In September 2024, Turn2Me hosted a dedicated online support group for migrants, offering a safe, confidential space to share experiences and receive emotional support.

The group aimed to help participants navigate the challenges of settling in a new country while prioritising their mental health.

##### 5. Support Groups for Various Mental Health Concerns

Facilitated 233 support groups addressing a range of mental health concerns, including anxiety and grief.

Supported over 1,000 individuals through these groups, offering them a sense of community and professional guidance.

# TURN2ME COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 6. Counselling Sessions

Conducted over 7,000 counselling sessions throughout the year.

Provided one-on-one support to individuals, helping them navigate their mental health journeys.

#### 7. Collaborations with Other Organisations

We continued working with ADHD Ireland and Chronic Pain Ireland to deliver support groups, improving mental health access for those communities. We also have an upcoming partnership with the Family Resource Centre (FRC) to boost local outreach, and we have an upcoming collaboration with the Endometriosis Association Ireland to expand specialised support. The latter two partnerships will commence in 2025.

#### Social Media and Press Reach

In 2024, our combined social media and press reach surpassed 203 million (made up of radio interview listenership and article readership), effectively expanding awareness and engagement on mental health issues across various platforms.

#### Impact

The combined efforts of these initiatives have made a significant impact on the community, offering essential support and resources to those in need. The organisation's dedication to mental health has not only provided immediate relief to individuals but also fostered long-term resilience and well-being.

#### Our Activities

Turn2Me ran several mental health and wellbeing talks in secondary schools across the country to help young people and students suffering from anxiety and depression.

#### Financial and operational review

The full results for the year are set out on page 10.

Turn2Me ended the year with total unrestricted reserves of €134,842 an increase of €50,152 on the previous year. The organisation's aim is to generate adequate unrestricted reserves of at a level that ensures the stability and long-term viability of the organisation and to ensure protection from fluctuations in income. The reserves policy was reviewed by the board of directors during 2022, and it was agreed that Turn2Me should work towards holding six months average operating expenditure from the budget in unrestricted reserves. The current year result is consistent with this policy.

At 31st December 2024, Turn2Me also held restricted reserves amounting to €16,499. These funds will be utilised in line with donor requirements in the coming months. Cash at bank at 31st December 2024 amounted to €157,646, an increase of €20,097 over 2023. The balance sheet showed total assets less current liabilities of €151,341 (2023: €97,389).

#### Principal risks and uncertainties

The charity has secured funding for 2025 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 2025 and any loss of funding from its principal funders poses a financial risk to the charity.

# TURN2ME COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### Structure, governance and management

Turn2Me is an Irish company limited by guarantee. 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 December 2022, Turn2Me offers adult counselling and peer support services to adults. 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. An induction process is in place for new board members which includes meeting the Chair and the CEO and being given access to the "Board Induction Folder". This contains all information a new board member requires including: handbooks, policies, strategy and financial, marketing and PR reports, and fundraising documentation.

The day-to-day management of the organisation is delegated to the CEO, with oversight from the board. The CEO reports to the board of directors.

Terms of reference are in place for committees. The committees play a key role in the audit process and are responsible along with the CEO for maintaining the risk register.

The directors who served during the year and up to the date of signature of the financial statements were:

Colette Talbot	(Resigned 6 January 2025)
George Nursey	(Resigned 14 March 2024)
Dion Magee	
Scott Ahearn	
John Ryan	(Resigned 1 February 2024)
Daragh Troy	
Aoife Ahern	(Appointed 1 February 2024)
Brinan Doherty	(Appointed 28 January 2025)
Mary Clare Douglas	(Appointed 28 January 2025)
Fiona O'Malley	(Appointed 28 January 2025 and resigned 3 April 2025)
Gareth Campling	(Appointed 28 January 2025)

### Thank You

The board of directors would like to thank funders (particularly the charity's main funder, NOSP - the National Office for Suicide Prevention), fundraisers, supporters, volunteers and staff for their incredible efforts, support and time throughout the year, without which, the organisation would not have been able to deliver its incredible, vital services throughout the country.

### 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.

### Political donations

There were no political donations made during the year that would require disclosure under the Electoral Act, 1997.

### 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 primarily held in electronic format and held securely online.

# TURN2ME COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### Disclosure of information to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

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

**Dion Magee**

Director

Dated: 19 November 2025

**Daragh Troy**

Director

Dated: 19 November 2025



# TURN2ME COMPANY LIMITED BY GUARANTEE

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

### FOR THE YEAR ENDED 31 DECEMBER 2024

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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

**Dion Magee**

Director

Dated: 19 November 2025

**Daragh Troy**

Director

Dated: 19 November 2025

# TURN2ME COMPANY LIMITED BY GUARANTEE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF TURN2ME COMPANY LIMITED BY GUARANTEE

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#### Opinion

We have audited the financial statements of Turn2me Company Limited by Guarantee (the 'company') for the year ended 31 December 2024 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 relevant 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.

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 2024 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 (as modified by Charities SORP); 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 described below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 26 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

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 charity'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.

#### Other information

The directors are responsible for the other information in the annual report. 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.

# TURN2ME COMPANY LIMITED BY GUARANTEE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF TURN2ME COMPANY LIMITED BY GUARANTEE

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#### **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 for the financial statements**

As explained more fully in the statement of directors' responsibilities, 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 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management 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: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

# **TURN2ME COMPANY LIMITED BY GUARANTEE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF TURN2ME COMPANY LIMITED BY GUARANTEE**

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#### **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  
Ireland

19 November 2025

# TURN2ME COMPANY LIMITED BY GUARANTEE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €
<b>Income from:</b>							
Donations, legacies, and other income	3	125,124	-	125,124	143,029	-	143,029
Charitable activities	4	13,600	313,814	327,414	800	361,029	361,829
<b>Total income</b>		138,724	313,814	452,538	143,829	361,029	504,858
<b>Expenditure on:</b>							
Raising funds	5	2,851	-	2,851	2,294	-	2,294
Charitable activities	6	17,187	378,548	395,735	68,376	415,722	484,098
<b>Total resources expended</b>		20,038	378,548	398,586	70,670	415,722	486,392
<b>Net incoming/(outgoing) resources before transfers</b>		118,686	(64,734)	53,952	73,159	(54,693)	18,466
Transfers between funds	15	(68,534)	68,534	-	(51,733)	51,733	-
<b>Net movement in funds</b>		50,152	3,800	53,952	21,426	(2,960)	18,466
<b>Reconciliation of funds</b>							
Fund balances at 1 January 2024		84,690	12,699	97,389	63,264	15,659	78,923
<b>Fund balances at 31 December 2024</b>	20	134,842	16,499	151,341	84,690	12,699	97,389

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 2024

	Notes	2024 €	€	2023 €	€
<b>Fixed assets</b>					
Investments	11		99		99
<b>Current assets</b>					
Debtors	12	29,543		27,488	
Cash at bank and in hand		157,646		137,549	
		<u>187,189</u>		<u>165,037</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(35,947)</u>		<u>(67,747)</u>	
Net current assets			151,242		97,290
<b>Total assets less current liabilities</b>			<u>151,341</u>		<u>97,389</u>
<b>Income funds</b>					
Restricted funds	15		16,499		12,699
Unrestricted funds	16		134,842		84,690
			<u>151,341</u>		<u>97,389</u>

The financial statements were approved by the Directors on 19 November 2025

Dion Magee  
Director

Daragh Troy  
Director

Company Registration No. 458201

# TURN2ME COMPANY LIMITED BY GUARANTEE

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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	Notes	2024 €	€	2023 €	€
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		20,097		45,334
<b>Net cash used in investing activities</b>			-		-
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			20,097		45,334
Cash and cash equivalents at beginning of year			137,549		92,215
<b>Cash and cash equivalents at end of year</b>			157,646		137,549

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# TURN2ME COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 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 a going concern basis 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. The company has applied the recommendations contained in Charities SORP (FRS 102) effective since 1 January 2019. 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 or grantors 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 (collected via online payments platforms) 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 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 2024

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### 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 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.

#### 1.7 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.

#### 1.8 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.

# TURN2ME COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### **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.

### 1.9 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.

### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical estimates or judgements relied upon in these financial statements.

# TURN2ME COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 3 Donations, legacies, and other income

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Total 2023 €
Donations and fundraising	116,906	-	116,906	116,383
Donated goods and services	4,619	-	4,619	18,946
Other - Counselling income	3,599	-	3,599	7,700
	<u>125,124</u>	<u>-</u>	<u>125,124</u>	<u>143,029</u>

#### 4 Income from charitable activities

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Total 2023 €
<u>Income from Government Agencies</u>				
HSE core funding	-	299,014	299,014	294,704
HSE - P2P	-	-	-	41,195
HSE - other funding	-	4,500	4,500	17,380
Department of Children, Equality, Disability, Integration and Youth	-	5,000	5,000	-
	<u>-</u>	<u>308,514</u>	<u>308,514</u>	<u>353,279</u>
<u>Income from Non-Government Agencies</u>				
Other income and corporate grants	13,600	5,300	18,900	8,550
	<u>13,600</u>	<u>313,814</u>	<u>327,414</u>	<u>361,829</u>

#### 5 Raising funds

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Total 2023 €
<u>Fundraising and publicity</u>				
Other fundraising costs	2,851	-	2,851	2,294
	<u>2,851</u>	<u>-</u>	<u>2,851</u>	<u>2,294</u>

# TURN2ME COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 6 Expenditure on charitable activities

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Total 2023 €
Staff costs	-	235,035	235,035	233,219
Staff training and recruitment	-	2,078	2,078	2,082
Rent	-	1,968	1,968	3,022
Insurance	-	3,850	3,850	3,277
Computer and website costs	-	55,326	55,326	100,720
Travelling expenses	8,695	-	8,695	1,965
Professional subscriptions	-	894	894	1,538
Legal and professional fees	-	3,005	3,005	7,955
Consultancy fees	-	-	-	7,380
Counsellors	-	9,805	9,805	27,758
Accountancy	-	15,191	15,191	16,636
Audit fees	-	5,904	5,904	5,285
Bank charges	-	502	502	466
Advertising	4,619	35,387	40,006	55,380
Telecommunications	-	1,866	1,866	1,473
Office expenses	-	3,011	3,011	4,901
Other staff costs	3,838	-	3,838	5,656
Bad debts	35	-	35	2,120
Counsellor expenses	-	843	843	3,265
Governance costs	-	3,883	3,883	-
	<u>17,187</u>	<u>378,548</u>	<u>395,735</u>	<u>484,098</u>

### 7 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year. No out of pocket expenses were paid to directors during the year (2023: €Nil).

# TURN2ME COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Management & administration	4	5

#### Employment costs

	2024 €	2023 €
Wages and salaries	210,137	209,984
Social security costs	23,067	23,235
Other pension costs	1,831	-
	235,035	233,219

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

	2024 Number	2023 Number
€60,000 - €70,000	-	-
€70,001 - €80,000	-	-
€80,001 - €90,000	-	1
€90,001 - €100,000	1	-
€100,000 and above	-	-

### 9 Key management personnel

Key management includes the board of directors (executive and non-executive), all members of the company management, the CEO and the company secretary. The compensation paid or payable to key management for employee services is shown below:

	2024 €	2023 €
<u>Key management compensation:</u>		
Salaries and other short-term employee benefits	90,737	85,478

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# TURN2ME COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 11 Fixed asset investments

		Other investments
<b>Cost or valuation</b>		
At 1 January 2024 & 31 December 2024		99
<b>Net book value</b>		
At 31 December 2024		99
At 31 December 2023		99

	Notes	2024 €	2023 €
Other investments comprise:			
Investments in subsidiaries	23	99	99

### 12 Debtors

	2024 €	2023 €
<b>Amounts falling due within one year:</b>		
Other debtors	-	827
Prepayments and accrued income	29,543	26,661
	29,543	27,488

### 13 Creditors: amounts falling due within one year

	2024 €	2023 €
Other taxation and social security	18,135	18,708
Trade creditors	5,215	38,335
Other creditors	4,564	99
Accruals	8,033	10,605
	35,947	67,747

### 14 Retirement benefit schemes

	2024 €	2023 €
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	1,831	-

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# TURN2ME COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	€	€	€	€	€
HSE - NSOP	-	299,014	(367,548)	68,534	-
HSE - CFL Funding	-	4,500	(2,000)	-	2,500
DCEDIY - Integration funding	-	5,000	(5,000)	-	-
Other	-	5,300	(4,000)	-	1,300
Community Foundation Ireland	12,699	-	-	-	12,699
	<u>12,699</u>	<u>313,814</u>	<u>(378,548)</u>	<u>68,534</u>	<u>16,499</u>

Transfers:

€68,534 was transferred from unrestricted funds to restricted funds to cover the restricted expenditure in excess of grant funding for Turn2Me's core activity of the provision of online counselling services (2023: €51,733).

#### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	€	€	€	€	€
General funds	84,690	138,724	(20,038)	(68,534)	134,842
	<u>84,690</u>	<u>138,724</u>	<u>(20,038)</u>	<u>(68,534)</u>	<u>134,842</u>

#### 17 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 or 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 2024

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#### 18 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	Amount €
HSE	NSOP Core funding	Cash received and recognised as income in 2024	299,014

Term of Grant: 1 year

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

Name of Grantor	Type of Funding	Details of Funding	Amount €
HSE	CFL Funding	Cash received and recognised as income in 2024	4,500

Term of Grant: 1 year

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

Name of Grantor	Type of Funding	Details of Funding	Amount €
Department of Children, Disability and Equality and Youth	Project costs	Cash received and recognised as income in 2024	5,000

Term of Grant: 1 year

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

#### 19 Financial commitments, guarantees and contingent liabilities

Grant funding:

In the event that an agreement with the HSE 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 two ongoing claims being brought by former employees/contractors. Due to the fundamental uncertainty as to the outcome of these processes no provision for settlement costs and associated legal costs have 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.



# TURN2ME COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 20 Analysis of net assets between funds

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €
Fund balances at 31 December 2024 are represented by:						
Investments	99	-	99	99	-	99
Current assets/(liabilities)	134,743	16,499	151,242	84,591	12,699	97,290
	<u>134,842</u>	<u>16,499</u>	<u>151,341</u>	<u>84,690</u>	<u>12,699</u>	<u>97,389</u>

### 21 Events after the reporting date

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

### 22 Related party transactions

Superball Limited is a subsidiary of Turn2Me CLG. During the year, the company paid invoices in the amount of €Nil (2023: €810) on behalf Superball Limited. At year end 31 December 2024, an amount of €Nil (2023: €Nil) was owed from Superball Limited to Turn2Me CLG.

Included in bad debt costs in 2023 was an amount of €824 written off the amount owed by Superball Limited (2024: €Nil).

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

### 23 Subsidiaries

Details of the charity's subsidiaries at 31 December 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Superball Ltd	We Work, Charlemont Exchange, Charlemont Street, Dublin 2	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	(3,365)	(5,827)

# TURN2ME COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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<b>24</b>	<b>Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
		€	€
	Surplus for the year	53,952	18,466
	Movements in working capital:		
	(Increase)/decrease in debtors	(2,055)	562
	(Decrease)/increase in creditors	(31,800)	26,306
		<u>          </u>	<u>          </u>
	<b>Cash generated from operations</b>	<u>20,097</u>	<u>45,334</u>

### 25 Analysis of changes in net funds

The charity had no material debt during the year.

### 26 Non-audit services provided by auditor

In common with many charities of our size and nature we use our auditor to assist with the preparation of the financial statements and the provision of payroll services.

### 27 Approval of the financial statements

The financial statements were approved and authorised for issue by the board of directors on 19/11/2025.

**TURN2ME COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

(not part of the audited financial statements)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

# TURN2ME COMPANY LIMITED BY GUARANTEE

## DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted General funds €	Restricted HSE NOSP €	Restricted HSE Other €	Restricted DCEDIY Integration €	Restricted Other €	Total €
<b>Income</b>						
Donations & fundraising	125,124	-	-	-	-	125,124
Grants and other income	13,600	-	-	5,000	5,300	23,900
HSE - NOSP	-	299,014	4,500	-	-	303,514
<b>Total income</b>	138,724	299,014	4,500	5,000	5,300	452,538
<b>Expenses</b>						
Staff costs	-	224,035	2,000	5,000	4,000	235,035
Staff training and recruitment	-	2,078	-	-	-	2,078
Rent	-	1,968	-	-	-	1,968
Insurance	-	3,850	-	-	-	3,850
Website development	-	55,326	-	-	-	55,326
Travelling expenses	8,695	-	-	-	-	8,695
Dues and subscriptions	-	894	-	-	-	894
Legal and professional fees	-	3,005	-	-	-	3,005
Consultancy fees	-	-	-	-	-	-
Counsellors	-	10,648	-	-	-	10,648
Accounting & bookkeeping	-	21,095	-	-	-	21,095
Bank charges	-	502	-	-	-	502
Advertising	4,619	35,387	-	-	-	40,006
Office expenses	-	3,011	-	-	-	3,011
Telecommunications	-	1,866	-	-	-	1,866
Other staff costs	3,838	-	-	-	-	3,838
Bad debts	35	-	-	-	-	35
Goverance costs	-	3,883	-	-	-	3,883
Fundraising costs	2,851	-	-	-	-	2,851
<b>Total resources expended</b>	20,038	367,548	2,000	5,000	4,000	398,586
<b>Surplus/(Deficit)</b>	118,686	(68,534)	2,500	-	1,300	53,952
Transfers between funds	(68,534)	68,534	-	-	-	-
<b>Net movement in funds</b>	50,152	-	2,500	-	1,300	53,952