PIPS Suicide Prevention Ireland

Northern Ireland · Charity number 104726

Details

Known as	PIPS Charity
Status	Received
Company number	615082
Registered	2016-02-16
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Pips Suicide Prevention Ireland 279 Antrim Road Belfast Bt15 2gz BT15 2GZ
Phone	02890 805 850
Email	info@pipscharity.com
Website	www.pipscharity.com

Activities

Purposes: (1) To advance health and the saving of lives and in particular: (a) contribute to the prevention of suicide and self-harm by offering early intervention and other assistance to those at risk, their families and/or their carers; (b) promote the fostering of positive mental health and improving the emotional wellbeing of people residing in Ireland. (2) To advance the education of the public, and raise awareness of, the causes and effects of suicide, the actions that can be taken to prevent suicides and the support available to reduce suicides.

What the charity does: The advancement of education,The advancement of health or the saving of lives

How the charity works:
Advice/advocacy/information,Counselling/support,Education/training,Medical/health/sickness,Volunteer development

Who the charity helps: Addictions (drug/solvent/alcohol abuse),Asylum seekers/refugees,Carers,Children (5-13 year olds),Ethnic minorities,Ex-offenders and prisoners,General public,Homelessness,Men,Mental health,Older people,Parents,Physical disabilities,Sexual orientation,Specific areas of deprivation,Tenants,Travellers,Unemployed/low income,Victim support,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£713,304	£622,603	£-126,469	24

Trustees

Name	Role	Appointed
Bill		
Ciara		
Deborah		
Jennifer		
Kerri		

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PIPS Suicide Prevention Ireland

Northern Ireland - Charity number 104726

Accounts

Company Number: NI615082
Charity Commission for NI: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by guarantee)

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

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PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

GENERAL INFORMATION

Directors	Dr Jennifer Ann Betts Vivian McKinnon (resigned 11 December 2024) Peter Murray Kerri Pollock Ciara Scannell Rev William Shaw Stephen Trueick (resigned 25 June 2024) Jude Copeland (resigned 29 January 2025)
Registered Office	279-281 Antrim Road Belfast BT15 2GZ
Company registration number	NI615082
Charity Commission for NI number	NIC104726
Auditors	Cooper Parry Audit (Ireland) Limited 36-38 Northland Row Dungannon BT71 6AP
Bankers	Ulster Bank 202-206 York Street Belfast BT15 1HY

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The directors, who are the trustees for the purpose of charity law, present their report and the audited financial statements of the charitable company for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and the Companies Act 2006.

Reference and Administration Details
The reference and administration details of the charity are as shown on page 2.

Objectives and Activities

Objectives
The charity's objectives are specifically restricted to the following:

1. To advance health and the saving of lives and in particular:
   a. contribute to the prevention of suicide and self-harm by offering early intervention and other assistance to those at risk, their families and/or their carer's;
   b. promote the fostering of positive mental health and improving the emotional wellbeing of people residing in Ireland
2. To advance the education of the public and raise awareness of, the causes and effects of suicide, the actions that can be taken to prevent suicides and the support available to reduce suicides.

PIPS' Mission Statement
We help individuals, families and organisations who have been affected by suicide or mental un-wellness and we do this by:

- Providing support and counselling services in an accessible and non-judgmental space for individuals to understand themselves and to better navigate their personal path in life;
- Providing a neutral, compassionate and supportive environment by offering a space for peer groups to share their experiences of emotional challenges;
- Working with organisations to nurture a culture of awareness and understanding of mental wellness, by providing specialist training and volunteering opportunities;
- Working with local communities and government bodies to influence societal change with the aim to advance the understanding of suicide and mental wellness within Ireland.

PIPS' Vision Statement
Striving for a compassionate society free from suicide.

Building upon success
The organisation has, at its core, a commitment to the community, appropriate interventions and services along with core principles and values.

PIPS Values
1. We value active and non-judgemental listening to fully understand the needs of our clients and Stakeholders, to promote positive change;
2. We value engaging with our clients and Stakeholders in a compassionate and empathetic manner, to deepen connections and support transformational change;
3. We value the ability to be adaptable and flexible in an ever changing world, moving quickly and decisively;
4. We value respect by accepting each individual for who they are which enables us to build strong relationships based on trust and safety;
5. We value confidentiality as the foundation of maintaining trusting relationships with our Stakeholders, by handling all information with the utmost care, privacy and in keeping with ethical boundaries.

6. We value our courage to do the right thing, influence societal change, by challenging the status quo and transforming our communities;
7. We value our Commitment to Excellence in promoting mental wellness by maintaining the highest standards, by continually learning, improving and innovating;
8. We value integrity as the fundamental basis of how we operate, by consistently behaving in a moral, ethical, transparent, accountable and honest manner;
9. We value self-determination where individuals have the right to make their own decisions and choices, so that they become active participants in their own journey.

The organisation's key strengths include:

- Excellent reputation and commitment built up over many years;
- Recognised brand and service with Suicide Prevention and Self Harm;
- Excellent diverse committed team of staff, board and volunteers;
- No appointment needed, crisis drop in service available.

Strategic Goals

PIPS' Board, staff, volunteers and families are working together to deliver on the following strategic goals:

- To be recognised as a provider of diverse high-quality services which prevent suicide and promote mental wellness throughout Ireland;
- To evaluate and optimise organisational resources to ensure that a high quality of service is delivered consistently to all Stakeholders;
- To increase public engagement and strengthen financial resilience in order to support our service delivery;
- To influence societal policy and empower individuals and communities in the area of mental health.

PIPS has a small dedicated team of paid staff and volunteers supporting those in need, operating the 'no appointment' service. The Charity provides immediate support without delay whilst providing a gateway and referral mechanism to a range of other specialist services in addition to facilitating family peer support groups.

PIPS' Care Team Services

PIPS' care service has continued to provide one to one counselling and befriending throughout the COVID Pandemic, initially working remotely, then returning when safe to do so. There has been a rise in the number of people accessing the service, where crisis response action has been required. As a direct result of this increase, PIPS has increased its reliance on volunteer counsellors and recruited two additional Child and Youth Counsellors.

During this reporting period PIPS had carried out 8,205 client sessions (2024: 13,801), of which 479 were children (age 4-18 years old) (2024: 5,954).

PIPS Care Team receive referrals from other voluntary and statutory organisations and also make referrals to other agencies and signpost as appropriate.

Social media

Social media activity, engagement and followers include: Facebook likes 21,670 (2024: 20,856) and followers 24,682 (2024: 22,092); Instagram followers 5,355 (2024: 4,589) and Tic Tok followers 100 with 36,350 views.

Events and Fundraising

During the year ended 31 March 2025, a total of 111 (2024: 260) fundraising and awareness events were held.

Financial Review

Public Benefit Statement

The directors of PIPS Suicide Prevention Ireland confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2025 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charitable company in the year ended 31 March 2025.

Financial Performance

The financial performance was in line with the Board of Directors' expectations. The charitable company remains in a sound financial position at the year end. The results for the year are set out in detail on pages 11 to 22. The charitable company had total income for the year of £713,304 (2024: £840,230), total expenditure of £622,603 (2024: £593,493) and returned net incoming resources for the year of £90,701 (2024: £246,737).

At 31 March 2025, the total funds of the charitable company amounted to £908,006 (2024: £817,305) comprising £325,000 designated funds (2024: £325,000) and £583,006 of unrestricted funds (2024: £492,305). The Trustees consider that the unrestricted funds of the charity are sufficient and adequate to fulfil its obligations. Principal sources of funding and how this has supported the key objectives of the charitable company are disclosed in the notes to the financial statements.

Reserves Policy

The charitable company's trustees regularly review reserves, using the Reserves Policy to support both the Financial Strategy and the Strategic Plan. A risk-based approach is used to calculate an optimal amount of reserves that looks at reliability of income, costs for re-organisation of activities, and specific liabilities. Amounts are included for risks we are aware of as well as contingencies to allow PIPS Charity to cope with unexpected costs and opportunities.

We principally hold reserves to:

- protect the continuity of PIPS Charity work against uncertain future income streams;
- provide the capital needed to finance investment in operations;
- provide funds to replace assets;
- to cover for specific liabilities and identifiable risks;
- to allow PIPS Charity to respond to unexpected opportunities that can further mission; and
- to allow PIPS Charity to meet contractual obligations.

The trustees have set optimal reserves approximately six months expenditure. As at 31 March 2025, the level of Free Reserves (defined as total general unrestricted funds, less tangible assets and excluding defined benefit pension obligations and long-term commitments) stands at £710,138 (2024 £626,029) thereby exceeding the optimal reserves figure.

PIPS Charity has designated reserves of £325,000 (2024: £325,000) and restricted reserves of £nil (2024: £nil). The designated reserves are held to represent reserves that are not available for other activities since they have been allocated to be utilised to maintain the level of reserves at the required level. Restricted reserves relate to income to be used in accordance with specific restrictions imposed by funders and therefore do not form part of general reserves.

This Reserves Policy is reviewed annually at our Audit and Risk Committee as part of our internal financial control systems.

Structure, Governance and Management

Organisational structure

The charitable company is a company limited by guarantee, not having a share capital.

The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

In accordance with the Articles of Association, the members to retire by rotation shall be those who have been longest in office since their last election, and the relevant motion will be put at the Annual General Meeting. A retiring member shall be eligible for re-election.

Directors
The Directors during the year are the same as the Directors as listed on page 2.

Taxation status
The company is recognised as a charity by HM Revenue & Customs. Accordingly, the company has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992.

Directors' Responsibilities Statement
The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Auditor
In so far as the directors, who held office at the date of approval of these financial statements, are aware:

- There is no relevant audit information of which the company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company exemption
This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Auditors
Cooper Parry Audit (Ireland) Limited are deemed to be reappointed auditors in accordance with Section 487(2) of the Companies Act 2006.

This report was approved by the Board on 12 Nov 2025 and signed on its behalf by:

Rev William Shaw
Director

Company Registration number: NI615082
Charity Commission for NI number: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of PIPS Suicide Prevention Ireland ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice) applying Section 1A of that standard.

This report is made solely to the charitable company's directors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its total incoming resources and expenditure of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) 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 charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information
The directors are responsible for the other information. The other information comprises the information included in the Directors' Report, 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies, or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Directors' Report.

Responsibilities of Directors
As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charitable company for the purpose of charity law), 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit in respect of fraud are to assess the risk of material misstatement due to fraud, design and implement appropriate responses to those assessed risks and to respond appropriately to instances of fraud or suspected fraud identified during the course of our audit. However, the primary responsibility for the prevention and detection of fraud rests with management and those charged with governance of the company.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company's financial statements and considered the most significant are the Companies Act 2006 and Financial Reporting Standards (FRS102);
- We have assessed the risk of material misstatement of the financial statements, including risk of material misstatement due to fraud and how it might occur by holding discussions with management and those charged with governance;
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations;
- Understanding the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations; and
- Discussions amongst the audit engagement team regarding how fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified the following potential areas where fraud may occur: timing of revenue recognition and management override.

The audit response to risks identified included:

- Reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with the relevant laws and regulations above;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are reasonable and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Mr. Ryan Falls FCA
(Senior Statutory Auditor)

For and on behalf of
Cooper Parry Audit (Ireland) Limited
Chartered Accountants and Statutory Auditors
36 – 38 Northland Row
Dungannon
Co. Tyrone
BT71 6AP

Date: 12/11/25

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds - restated
	2025	2025	2025	2025	2024	2024	2024	2024
	£	£	£	£	£	£	£	£
Income and endowments from: (Note 3)								
Charitable Activities	-	-	216,032	**216,032**	-	-	314,288	314,288
Donations and legacies	-	497,272	-	**497,272**	-	525,942	-	525,942
Total	-	497,272	216,032	**713,304**	-	525,942	314,288	840,230
Expenditure on: (Note 4)								
Charitable activities	-	(406,571)	(216,032)	**(622,603)**	-	(279,205)	(314,288)	(593,493)
Total	-	(406,571)	(216,032)	**(622,603)**	-	(279,205)	(314,288)	(593,493)
Net income / (expenditure) for the year	-	90,701	-	**90,701**	-	246,737	-	246,737
Transfers between funds	-	-	-	**-**	325,000	(325,000)	-	-
Reconciliation of funds								
Total funds brought forward	325,000	492,305	-	**817,305**	-	570,568	-	570,568
Total funds carried forward	325,000	583,006	-	**908,006**	325,000	492,305	-	817,305

The above Statement of Financial Activities includes all information as required to be disclosed by the Companies Act 2006.

All of the activities of the company are classed as continuing. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents. The Statement of Financial Activities includes all gains and losses recognised during the year.
The notes on pages 14 to 22 form an integral part of the financial statements.

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed Assets			
Property, Plant and Equipment	**9**	233,522	230,345
Current Assets			
Inventories		-	-
Receivables	**11**	9,981	6,855
Cash at bank and in hand		790,972	706,912
		800,953	713,767
Payables: amounts falling due within one year	**12**	(109,729)	(87,738)
Net Current assets/(liabilities)		691,224	626,029
Total assets less current liabilities		924,746	856,374
Payables: amounts falling due after more than one year		(16,740)	(39,069)
Net Assets	**13**	908,006	817,305
REPRESENTED BY:		**£**	**£**
Designated Funds	**14**	325,000	325,000
Unrestricted Funds	**14**	583,006	492,305
Restricted Funds	**14**	-	-
Total Funds		908,006	817,305

These financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes on pages 14 to 22 form an integral part of these financial statements.

These financial statements were approved and authorised on 12th Nov 2025 for issue by the directors and signed on their behalf by:

Peter Murray
Director

Company Registration number: NI615082
Charity Commission for NI number: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Surplus/(Deficit) for the year	90,701	246,737
Adjustments for:		
Depreciation	25,616	22,969
Release of deferred income		
	116,317	269,706
Movements in working capital:		
Movement in receivables	(3,126)	94
Movement in payables	21,991	32,984
	18,865	33,078
Net cash (used in)/generated from operating activities	135,182	302,784
Cash flows from investing activities		
Payments to acquire property, plant and equipment	(28,793)	(12,696)
Repayment of borrowings	(22,329)	(21,258)
	(51,122)	(33,954)
Net (decrease)/increase in cash and cash equivalents	84,060	268,830
Cash and cash equivalents at beginning of financial year	706,912	438,082
Cash and cash equivalents at end of financial year	790,972	706,912

Cash and cash equivalents consist of:

	2025 £	2024 £
Cash at bank and in hand	790,972	438,082

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. GENERAL INFORMATION

PIPS Suicide Prevention Ireland is a charitable company limited by guarantee, incorporated in Northern Ireland. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

The address of the registered office is as shown on page 2.

The charitable company constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

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

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Section 1A effective 1 January 2021 (Second Edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.2 Basis of Preparation

The financial statements are prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements:

2.3 Income and Endowments

i) Charitable Activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income is recognised in the Statement of Financial Activities when receivable. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

ii) Donations and fundraising

Income from donations or fundraising is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.

iii) Other income

Income from donations or fundraising is recognised when there is evidence of entitlement, receipt is probable, and its amount can be measured reliably.

ACCOUNTING POLICIES (continued)

2.4 Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

i) Charitable activities

This compromises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives. Charitable activities will include the costs of governance arrangements to the general running of the charitable company.

2.5 Fund Accounting

The charitable company has three types of funds for which it is responsible at the year-end:

Designated Funds – Such funds are held by the charitable company to meet the costs of future capital projects. The charitable company aims to withhold a portion of its surpluses each year to help meet these costs. These funds are in addition to the charitable company's reserve policy.

Unrestricted Funds – Funds which are expendable at the discretion of the directors in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Income received for specific purposes. Such purposes are within the overall aims of the charity.

2.6 Property, Plant and Equipment and Depreciation

Property, plant and equipment are initially recorded at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Land & Buildings	1% Straight Line
Property improvements	10% Straight Line
Fixtures, Fittings and Equipment	20% Reducing Balance

2.7 Taxation

As a charity, the charitable company is not liable to Corporation Tax.

2.8 Trade and other receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

2.9 Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at cost.

2.10 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying value 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 were the revision affects only that period, or in the period of the revision and future periods were the revision affects both current and future periods.

Critical judgements in applying the entity's accounting policies
There are no critical judgements in applying the company's accounting policies.

Critical accounting estimates and assumptions
There are no actual accounting estimates and assumptions.

2.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less.

2.12 Going Concern

The financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the directors, they do not consider there to be a risk to the going concern status of the charitable company.

2.13 Finance Costs

Finance Costs are charged to the Statement of Financial Activities over the term of the debt.

2.14 Financial instruments

i) Financial assets

Basic financial assets, including trade and other receivables, cash and bank balances and amounts owed by related parties and are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when: a) the contractual rights to the cash flows from the asset expire or are settled; or b) substantially all the risks and rewards of the ownership of the asset are transferred to another party; or c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

ii) Financial liabilities

Basic financial liabilities, including trade and other payables, bank loans and overdrafts and amounts owed to related parties 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

iii) Offsetting

Financial assets and liabilities are offset, and 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.

2.13 Pensions

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for the service, the excess is recognised as a prepayment.

3. INCOME AND ENDOWMENTS

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £
Charitable activities:				
Capital grants	-	-	-	-
Revenue grants	-	216,032	-	314,288
		-		-
		-	-	-
Total from charitable activities	-	216,032	-	242,348
Donations and legacies:				
Other income	9,342	-	7,316	-
Donations	431,558	-	518,626	-
Bequests	56,372			
	497,272	-	525,942	-
Investment Income				
Bank deposit interest	-	-	-	-
	-	-	-	-
Total income	497,272	216,032	525,942	314,288

4. RESOURCES EXPENDED

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £
Salaries and wages	136,057	216,032	44,061	314,288
Direct project and fundraising costs	12,194	-	23,014	-
Rent	2,340	-	3,120	-
Water charges	2,283		1,040	
Insurance	4,975	-	3,315	-
Light, heat and power	15,458	-	17,947	-
Repairs and maintenance	6,180	-	22,986	-
Cleaning, hygiene, health and safety	21,779	-	19,107	-
Postage, stationery and printing	17,755	-	13,770	-
Promotion and advertising	13,790	-	7,972	-
Telephone and internet	20,064	-	18,566	-
Computer expenses	8,695	-	6,227	-
Travel and subsistence	11,532	-	21,037	-
Audit and accountancy	8,745	-	7,960	-
Human Resources consultancy	31,617	-	27,623	-
Other consultancy	15,650	-	3,780	-
Legal fees	24,131	-	-	
Agency staff	12,250	-	-	-
Sundry expenses	7,035	-	6,064	-
Subscriptions	4,134	-	3,336	-
Depreciation	25,616	-	22,969	-
Bank charges	193	-	235	-
Loan interest	2,564	-	3,634	-
Bad debts provision	-	-	815	-
PAYE late payment interest	1,534	-	627	-
Total expenditure	406,571	216,032	279,205	314,288

5. NET INCOME / EXPENDITURE FOR THE YEAR

Net income / (expenditure) is stated after charging / (crediting):

	2025	2024
	£	£
Depreciation of property, plant and equipment	25,616	22,969
Independent auditors' remuneration	5,900	5,000

6. AUDITORS' REMUNERATION

The independent auditors' remuneration amounts to £5,900 (2024: £5,000)

7. STAFF COSTS AND EMPLOYEE BENEFITS

The average number of persons employed by the company during the year was 11 (2024:11).

The total staff costs and employees' benefits was as follows:

	2025	2024
	£	£
Wages and salaries	319,644	324,765
Social Security costs	26,181	26,699
Pension costs	6,265	6,885
	352,090	358,349

No employee of the charitable company received total employee benefits of more than £60,000.

8. DIRECTORS EMOLUMENTS

The directors received nor waived any remuneration or other benefits during the year and no reimbursement of expenses.

9. PROPERTY, PLANT AND EQUIPMENT

	Freehold land and buildings	Property improvements	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	141,094	112,988	98,099	352,181
Additions	-	18,797	9,996	28,793
Disposals	-	-	-	-
At 31 March 2025,	141,094	131,785	108,095	380,974
Depreciation				
At 1 April 2024	11,284	64,335	46,217	121,836
Charge for year	1,411	12,253	11,952	25,616
Disposals	-	-	-	-
At 31 March 2024	12,695	76,588	58,169	147,452
Net Book Values				
At 31 March 2025	128,399	55,197	49,926	233,522
At 31 March 2024	129,810	48,653	51,882	230,345

10. Security

At 31 March 2025, there was one outstanding charge held against the company relating to the property held by the charitable company. The charge, dated 27 January 2016, is held by Ulster Community Investment Trust.

11. RECEIVABLES

	2025	2024
	£	£
Grants and other receivables	-	-
Prepayments and accrued income	9,981	6,855
Other debtors	-	-
	9,981	**6,855**

12. PAYABLES: amounts falling due within one year

	2025	2024
	£	£
Loans	24,892	24,892
Trade creditors	22,571	12,941
Other taxes and social security	27,094	19,704
Other creditors and accrued expenses	16,257	10,652
Deferred income	18,915	19,549
	109,729	87,738

13. PAYABLES: amounts falling due after one year

	2025	2024
	£	£
Loans	16,740	39,069
	16,740	39,069

The loan is secured by mortgage and debentures over the charitable company's land and buildings.

13. ANALYSIS OF NET ASSETS

	Designated Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Unrestricted Funds	Restricted Funds
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Property, Plant & Equipment	-	233,522	-	-	230,345	-
Current Assets	325,000	457,038	18,915	325,000	369,217	19,550
Current Liabilities		(90,814)	(18,915)		(68,188)	(19,550)
Non-current Liabilities	-	(16,740)	-	-	(39,069)	-
	325,000	583,006	-	325,000	492,305	-

14. ANALYSIS OF FUNDS

	Opening balance	Income	Expenditure	Transfers between funds	Closing balance
	£	£	£	£	£
Designated Funds	325,000	-	-	-	325,000
Restricted Funds					
Anonymous benefactor	-	142,800	(142,800)	-	-
Belfast City Council	-	20,348	(20,348)	-	-
Dormant Accounts Funds	-	33,334	(33,334)	-	-
King Baudoui Foundation / Myriad	-	19,550	(19,550)	-	-
	-	216,032	(216,032)	-	-
Unrestricted Funds	492,305	497,272	(406,571)		583,006
Total Funds	817,305	713,304	(622,603)		908,006

All restricted funds are considered to have been properly expended in the course of the charity's activities. Designated funds represent monies earmarked by the charity to maintain a level of reserves for future unforeseen costs.

PIPS Suicide Prevention Ireland

Northern Ireland - Charity number 104726

Accounts

Company Number: NI615082
Charity Commission for NI: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by guarantee)

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CavanaghKelly

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

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CavanaghKelly

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

GENERAL INFORMATION

Directors	Dr Jennifer Ann Betts Vivian McKinnon Peter Murray Kerri Pollock Ciara Scannell Rev William Shaw Stephen Trueick (Resigned 27 July 2024) Jude Copeland (Appointed 27 June 2023)
Registered Office	279-281 Antrim Road Belfast BT15 2GZ
Company registration number	NI615082
Charity Commission for NI number	NIC104726
Auditors	CavanaghKelly 36-38 Northland Row Dungannon BT71 6AP
Bankers	Ulster Bank 202-206 York Street Belfast BT15 1HY

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The directors, who are the trustees for the purpose of charity law, present their report and the audited financial statements of the charitable company for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and the Companies Act 2006.

Reference and Administration Details
The reference and administration details of the charity are as shown on page 2.

Objectives and Activities

Objectives
The charity's objectives are specifically restricted to the following:

1. To advance health and the saving of lives and in particular:
   a. contribute to the prevention of suicide and self-harm by offering early intervention and other assistance to those at risk, their families and/or their carer's;
   b. promote the fostering of positive mental health and improving the emotional wellbeing of people residing in Ireland
2. To advance the education of the public and raise awareness of, the causes and effects of suicide, the actions that can be taken to prevent suicides and the support available to reduce suicides.

PIPS' Mission Statement
We help individuals, families and organisations who have been affected by suicide or mental un-wellness and we do this by:

- Providing support and counselling services in an accessible and non-judgmental space for individuals to understand themselves and to better navigate their personal path in life;
- Providing a neutral, compassionate and supportive environment by offering a space for peer groups to share their experiences of emotional challenges;
- Working with organisations to nurture a culture of awareness and understanding of mental wellness, by providing specialist training and volunteering opportunities;
- Working with local communities and government bodies to influence societal change with the aim to advance the understanding of suicide and mental wellness within Ireland.

PIPS' Vision Statement
Striving for a compassionate society free from suicide.

Building upon success
The organisation has, at its core, a commitment to the community, appropriate interventions and services along with core principles and values.

PIPS Values

1. We value active and non-judgemental listening to fully understand the needs of our clients and Stakeholders, to promote positive change;
2. We value engaging with our clients and Stakeholders in a compassionate and empathetic manner, to deepen connections and support transformational change;
3. We value the ability to be adaptable and flexible in an ever changing world, moving quickly and decisively;
4. We value respect by accepting each individual for who they are which enables us to build strong relationships based on trust and safety;
5. We value confidentiality as the foundation of maintaining trusting relationships with our Stakeholders, by handling all information with the utmost care, privacy and in keeping with ethical boundaries.

6. We value our courage to do the right thing, influence societal change, by challenging the status quo and transforming our communities;
7. We value our Commitment to Excellence in promoting mental wellness by maintaining the highest standards, by continually learning, improving and innovating;
8. We value integrity as the fundamental basis of how we operate, by consistently behaving in a moral, ethical, transparent, accountable and honest manner;
9. We value self-determination where individuals have the right to make their own decisions and choices, so that they become active participants in their own journey.

The organisation's key strengths include:

- Excellent reputation and commitment built up over many years;
- Recognised brand and service with Suicide Prevention and Self Harm;
- Excellent diverse committed team of staff, board and volunteers;
- No appointment needed, crisis drop in service available.

Strategic Goals

PIPS' Board, staff, volunteers and families are working together to deliver on the following strategic goals:

- To be recognised as a provider of diverse high-quality services which prevent suicide and promote mental wellness throughout Ireland;
- To evaluate and optimise organisational resources to ensure that a high quality of service is delivered consistently to all Stakeholders;
- To increase public engagement and strengthen financial resilience in order to support our service delivery;
- To influence societal policy and empower individuals and communities in the area of mental health.

PIPS has a small dedicated team of paid staff and volunteers supporting those in need, operating the 'no appointment' service. The Charity provides immediate support without delay whilst providing a gateway and referral mechanism to a range of other specialist services in addition to facilitating family peer support groups.

PIPS' Care Team Services

PIPS' care service has continued to provide one to one counselling and befriending throughout the COVID Pandemic, initially working remotely, then returning when safe to do so. There has been a rise in the number of people accessing the service, where crisis response action has been required. As a direct result of this increase, PIPS has increased its reliance on volunteer counsellors and recruited two additional Child and Youth Counsellors.

During this reporting period PIPS had carried out 13,801 client sessions (2023: 11,558), of which 5,954 were children (age 4-18yrs old) (2023: 3,345). This total increase in clients during this period has been due mainly to post Covid lockdown and resultant isolation coupled with financial concerns /furlough.

PIPS Care Team receive referrals from other voluntary and statutory organisations and also make referrals to other agencies and signpost as appropriate.

Social media

Social media activity, engagement and followers include: Facebook likes 20,856 (2023: 20,649) and followers 22,092; Instagram followers 4,589 (2023: 4,184) and X (previously Twitter) followers 6,274 (2023: 6,277).

Events and Fundraising

During the year ended 31 March 2024, a total of 260 fundraising and awareness events were held.

Financial Review

Public Benefit Statement

The directors of PIPS Suicide Prevention Ireland confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2024 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charitable company in the year ended 31 March 2024.

Financial Performance

The financial performance was in line with the Board of Directors' expectations. The charitable company remains in a sound financial position at the year end. The results for the year are set out in detail on pages 11 to 22. The charitable company had total income for the year of £840,230(2023: £642,772), total expenditure of £593,493 (2023: £536,023) and returned net incoming resources for the year of £246,737 (2023: £106,749).

At 31 March 2024, the total funds of the charitable company amounted to £817,305 (2023: £570,568) comprising £325,000 designated funds (2023: nil) and £492,305 of unrestricted funds (2023: £570,568). The Trustees consider that the unrestricted funds of the charity are sufficient and adequate to fulfil its obligations. Principal sources of funding and how this has supported the key objectives of the charitable company are disclosed in the notes to the financial statements.

Reserves Policy

The charitable company's trustees regularly review reserves, using the Reserves Policy to support both the Financial Strategy and the Strategic Plan. A risk-based approach is used to calculate an optimal amount of reserves that looks at reliability of income, costs for re-organisation of activities, and specific liabilities. Amounts are included for risks we are aware of as well as contingencies to allow PIPS Charity to cope with unexpected costs and opportunities.

We principally hold reserves to:

- protect the continuity of PIPS Charity work against uncertain future income streams;
- provide the capital needed to finance investment in operations;
- provide funds to replace assets;
- to cover for specific liabilities and identifiable risks;
- to allow PIPS Charity to respond to unexpected opportunities that can further mission; and
- to allow PIPS Charity to meet contractual obligations.

The trustees have set optimal reserves approximately six months expenditure. As at 31 March 2024, the level of Free Reserves (defined as total general unrestricted funds, less tangible assets and excluding defined benefit pension obligations and long-term commitments) stands at £626,029 thereby exceeding the optimal reserves figure.

PIPS Charity has designated reserves of £325,000 (2023: £nil) and restricted reserves of £nil (2023: £nil). The designated reserves are held to represent reserves that are not available for other activities since they have been allocated to be utilised to maintain the level of reserves at the required level. Restricted reserves relate to income to be used in accordance with specific restrictions imposed by funders and therefore do not form part of general reserves.

This Reserves Policy is reviewed annually at our Audit and Risk Committee as part of our internal financial control systems.

Structure, Governance and Management

Organisational structure

The charitable company is a company limited by guarantee, not having a share capital.

The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

In accordance with the Articles of Association, the members to retire by rotation shall be those who have been longest in office since their last election, and the relevant motion will be put at the Annual General Meeting. A retiring member shall be eligible for re-election.

Directors
The Directors during the year are the same as the Directors as listed on page 2.

Taxation status
The company is recognised as a charity by HM Revenue & Customs. Accordingly, the company has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992.

Directors' Responsibilities Statement
The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Auditor
In so far as the directors, who held office at the date of approval of these financial statements, are aware:

- There is no relevant audit information of which the company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company exemption
This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Auditors
CavanaghKelly are deemed to be reappointed auditors in accordance with Section 487(2) of the Companies Act 2006.

This report was approved by the Board on 25/9 2024 and signed on its behalf by:

Rev William Shaw
Director

Company Registration number: NI615082
Charity Commission for NI number: 104726

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of PIPS Suicide Prevention Ireland ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice) applying Section 1A of that standard.

This report is made solely to the charitable company's directors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its total incoming resources and expenditure of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) 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 charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information
The directors are responsible for the other information. The other information comprises the information included in the Directors' Report, 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies, or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Directors' Report.

Responsibilities of Directors
As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charitable company for the purpose of charity law), 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit in respect of fraud are to assess the risk of material misstatement due to fraud, design and implement appropriate responses to those assessed risks and to respond appropriately to instances of fraud or suspected fraud identified during the course of our audit. However, the primary responsibility for the prevention and detection of fraud rests with management and those charged with governance of the company.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company's financial statements and considered the most significant are the Companies Act 2006 and Financial Reporting Standards (FRS102);
- We have assessed the risk of material misstatement of the financial statements, including risk of material misstatement due to fraud and how it might occur by holding discussions with management and those charged with governance;
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations;
- Understanding the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations; and
- Discussions amongst the audit engagement team regarding how fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified the following potential areas where fraud may occur: timing of revenue recognition and management override.

The audit response to risks identified included:

- Reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with the relevant laws and regulations above;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are reasonable and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

_____

Mr. Ryan Falls FCA
(Senior Statutory Auditor)

For and on behalf of
CavanaghKelly
Chartered Accountants and Statutory Auditors
36 - 38 Northland Row
Dungannon
Co. Tyrone
BT71 6AP

Date: _____

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds - restated
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Income and endowments from: (Note 3)								
Charitable Activities	-	-	314,288	**314,288**	-	-	242,348	**242,348**
Donations and legacies	-	525,942	-	**525,942**	-	400,424	-	**400,424**
Total	-	525,942	314,288	**840,230**	-	400,424	242,348	**642,772**
Expenditure on: (Note 4)								
Charitable activities	-	(279,205)	(314,288)	**(593,493)**	-	(293,675)	(242,348)	**(536,023)**
Total	-	(279,205)	(314,288)	**(593,493)**	-	(293,675)	(242,348)	**(536,023)**
Net income / (expenditure) for the year	-	246,737	-	**246,737**	-	106,749	-	**106,749**
Transfers between funds	325,000	(325,000)	-	**-**	-	44,740	(44,740)	**-**
Reconciliation of funds								
Total funds brought forward	-	570,568	-	**570,568**	-	419,079	44,740	**463,819**
Total funds carried forward	325,000	492,305	-	**817,305**	-	570,568	-	**570,568**

The above Statement of Financial Activities includes all information as required to be disclosed by the Companies Act 2006.

All of the activities of the company are classed as continuing. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents. The Statement of Financial Activities includes all gains and losses recognised during the year.
The notes on pages 14 to 22 form an integral part of the financial statements.

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed Assets			
Property, Plant and Equipment	**9**	230,345	240,618
Current Assets			
Inventories		-	-
Receivables	**11**	6,855	6,949
Cash at bank and in hand		706,912	438,082
		713,767	445,031
Payables: amounts falling due within one year	**12**	(87,738)	(54,754)
Net Current assets/(liabilities)		626,029	390,277
Total assets less current liabilities		856,374	630,895
Payables: amounts falling due after more than one year		(39,069)	(60,327)
Net Assets	**13**	817,305	570,568
REPRESENTED BY:		**£**	£
Designated Funds	**14**	325,000	-
Unrestricted Funds	**14**	492,305	570,568
Restricted Funds	**14**	-	-
Total Funds		817,305	570,568

These financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes on pages 14 to 22 form an integral part of these financial statements.

These financial statements were approved and authorised on 25th September 2024 for issue by the directors and signed on their behalf by:

Peter Murray
Director

Company Registration number: NI615082
Charity Commission for NI number: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Surplus/(Deficit) for the year	246,737	106,749
Adjustments for:		
Depreciation	22,969	22,761
Release of deferred income		-
	269,706	129,510
Movements in working capital:		
Movement in receivables	94	(579)
Movement in payables	32,984	(72,487)
	33,078	(73,066)
Net cash (used in)/generated from operating activities	302,784	56,444
Cash flows from investing activities		
Payments to acquire property, plant and equipment	(12,696)	(44,203)
Repayment of borrowings	(21,258)	(17,637)
	(33,954)	(61,840)
Net (decrease)/increase in cash and cash equivalents	268,830	(5,396)
Cash and cash equivalents at beginning of financial year	438,082	443,478
Cash and cash equivalents at end of financial year	**706,912**	**438,082**

Cash and cash equivalents consist of:

	2024 £	2023 £
Cash at bank and in hand	**706,912**	**438,082**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. GENERAL INFORMATION

PIPS Suicide Prevention Ireland is a charitable company limited by guarantee, incorporated in Northern Ireland. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

The address of the registered office is as shown on page 2.

The charitable company constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

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

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Section 1A effective 1 January 2021 (Second Edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.2 Basis of Preparation

The financial statements are prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements:

2.3 Income and Endowments

i) Charitable Activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income is recognised in the Statement of Financial Activities when receivable. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

ii) Donations and fundraising

Income from donations or fundraising is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

iii) Other income

Income from donations or fundraising is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

ACCOUNTING POLICIES (continued)

2.4 Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

i) Charitable activities

This compromises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives. Charitable activities will include the costs of governance arrangements to the general running of the charitable company.

2.5 Fund Accounting

The charitable company has three types of funds for which it is responsible at the year-end:

Designated Funds – Such funds are held by the charitable company to meet the costs of future capital projects. The charitable company aims to withhold a portion of its surpluses each year to help meet these costs. These funds are in addition to the charitable company's reserve policy.

Unrestricted Funds – Funds which are expendable at the discretion of the directors in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Income received for specific purposes. Such purposes are within the overall aims of the charity.

2.6 Property, Plant and Equipment and Depreciation

Property, plant and equipment are initially recorded at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Land & Buildings	1% Straight Line
Property improvements	10% Straight Line
Fixtures, Fittings and Equipment	20% Reducing Balance

2.7 Taxation

As a charity, the charitable company is not liable to Corporation Tax.

2.8 Trade and other receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

2.9 Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at cost.

2.10 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying value 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 were the revision affects only that period, or in the period of the revision and future periods were the revision affects both current and future periods.

Critical judgements in applying the entity's accounting policies
There are no critical judgements in applying the company's accounting policies.

Critical accounting estimates and assumptions
There are no actual accounting estimates and assumptions.

2.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less.

2.12 Going Concern

The financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the directors, they do not consider there to be a risk to the going concern status of the charitable company.

2.13 Finance Costs

Finance Costs are charged to the Statement of Financial Activities over the term of the debt.

2.14 Financial instruments

i) Financial assets

Basic financial assets, including trade and other receivables, cash and bank balances and amounts owed by related parties and are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when: a) the contractual rights to the cash flows from the asset expire or are settled; or b) substantially all the risks and rewards of the ownership of the asset are transferred to another party; or c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

ii) Financial liabilities

Basic financial liabilities, including trade and other payables, bank loans and overdrafts and amounts owed to related parties 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

iii) Offsetting

Financial assets and liabilities are offset, and 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.

2.13 Pensions

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for the service, the excess is recognised as a prepayment.

3. INCOME AND ENDOWMENTS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £
Charitable activities:				
Capital grants	-	-	-	-
Revenue grants	-	314,288	-	242,348
		-		-
		-	-	-
Total from charitable activities	**-**	**314,288**	**-**	**242,348**
Donations and legacies:				
Other income	7,316	-	7,342	-
Donations	518,626	-	393,082	-
	525,942	**-**	**400,424**	**-**
Investment Income				
Bank deposit interest	-	-	-	-
	-	**-**	**-**	**-**
Total income	**525,942**	**314,288**	**400,424**	**242,348**

4. RESOURCES EXPENDED

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £
Salaries and wages	44,061	314,288	36,724	242,348
Direct project and fundraising costs	23,014	-	19,031	-
Volunteer expenses	-	-	15,412	-
Rent and water charges	4,160	-	3,380	-
Insurance	3,315	-	3,546	-
Light, heat and power	17,947	-	10,767	-
Repairs and maintenance	22,986	-	32,634	-
Cleaning, hygiene, health and safety	19,107	-	17,723	-
Postage, stationery and printing	13,770	-	27,024	-
Promotion and advertising	7,972	-	27,990	-
Telephone and internet	18,566	-	18,731	-
Computer expenses	6,227	-	9,592	-
Travel and subsistence	21,037	-	6,137	-
Audit and accountancy	7,960	-	9,254	-
Professional fees	31,403	-	20,625	-
Sundry expenses	6,064	-	6,966	-
Subscriptions	3,336	-	1,386	-
Depreciation	22,969	-	22,761	-
Bank charges	235	-	298	-
Loan interest	3,634	-	3,694	-
Bad debts provision	815	-	-	-
PAYE late payment interest	627	-	-	-
Total expenditure	**279,205**	**314,288**	**293,675**	**242,348**

5. NET INCOME / EXPENDITURE FOR THE YEAR

Net income / (expenditure) is stated after charging / (crediting):

	2024	2023
	£	£
Depreciation of property, plant and equipment	22,969	22,761
Independent auditors' remuneration	5,000	5,000

6. AUDITORS' REMUNERATION

The independent auditors' remuneration amounts to £5,000 (2023: £5,000)

7. STAFF COSTS AND EMPLOYEE BENEFITS

The average number of persons employed by the company during the year was 11 (2023:11).

The total staff costs and employees' benefits was as follows:

	2024	2023
	£	£
Wages and salaries	324,765	257,450
Social Security costs	26,699	16,466
Pension costs	6,885	5,156
	358,349	**279,072**

No employee of the charitable company received total employee benefits of more than £60,000.

8. DIRECTORS EMOLUMENTS

The directors received nor waived any remuneration or other benefits during the year and no reimbursement of expenses.

9. PROPERTY, PLANT AND EQUIPMENT

	Freehold land and buildings	Property improvements	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	141,094	112,988	85,403	339,485
Additions	-	-	12,696	12,696
Disposals	-	-	-	-
At 31 March 2024,	141,094	112,988	98,099	362,181
Depreciation				
At 1 April 2023	9,873	53,036	35,958	98,867
Charge for year	1,411	11,299	10,259	22,969
Disposals	-	-	-	-
At 31 March 2023	11,284	64,335	46,217	121,836
Net Book Values				
At 31 March 2024	**129,810**	**48,653**	**51,882**	**230,345**
At 31 March 2023	**131,221**	**59,952**	**49,445**	**240,618**

10. Security

At 31 March 2024, there was one outstanding charge held against the company relating to the property held by the charitable company. The charge, dated 27 January 2016, is held by Ulster Community Investment Trust.

11. RECEIVABLES

	2024	2023
	£	£
Grants and other receivables	-	2,205
Prepayments and accrued income	6,855	4,744
Other debtors	-	-
	6,855	**6,949**

12. PAYABLES: amounts falling due within one year

	2024	2023
	£	£
Loans	24,892	24,892
Trade creditors	12,941	7,914
Other taxes and social security	19,704	1,131
Other creditors and accrued expenses	10,652	7,921
Deferred income	19,549	12,896
	87,738	**54,754**

13. PAYABLES: amounts falling due after one year

	2024	2023
	£	£
Loans	39,069	60,327
	39,069	**60,327**

The loan is secured by mortgage and debentures over the charitable company's land and buildings.

13. ANALYSIS OF NET ASSETS

	Designated Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Unrestricted Funds	Restricted Funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Property, Plant & Equipment	-	230,345	-	-	240,618	-
Current Assets	325,000	369,217	19,550	-	445,031	-
Current Liabilities		(68,188)	(19,550)	-	(54,754)	-
Non-current Liabilities	-	(39,069)	-	-	(60,327)	-
	325,000	492,305	-	-	570,568	-

14. ANALYSIS OF FUNDS

	Opening balance	Income	Expenditure	Transfers between funds	Closing balance
	£	£	£	£	£
Designated Funds	-	-	-	325,000	325,000
Restricted Funds					
Anonymous benefactor	-	244,059	(244,059)	-	-
Lorna Byrne Foundation	-	12,896	(12,896)	-	-
Belfast City Council	-	24,000	(24,000)	-	-
Dormant Accounts Funds	-	33,333	(33,333)	-	-
	-	314,288	(314,288)	-	-
Unrestricted Funds	570,568	525,942	(279,205)	(325,000)	492,305
Total Funds	570,568	840,230	(593,493)	-	817,305

All restricted funds are considered to have been properly expended in the course of the charity's activities. Designated funds represent monies earmarked by the charity to maintain a level of reserves for future unforeseen costs.

PIPS Suicide Prevention Ireland

Northern Ireland - Charity number 104726

Annual report

Company Number: NI615082
Charity Commission for NI: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by guarantee)

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CavanaghKelly

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

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CavanaghKelly

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

GENERAL INFORMATION

Directors	Dr Jennifer Ann Betts Vivian McKinnon Peter Murray Kerri Pollock Ciara Scannell Rev William Shaw Stephen Trueick (Resigned 27 July 2024) Jude Copeland (Appointed 27 June 2023)
Registered Office	279-281 Antrim Road Belfast BT15 2GZ
Company registration number	NI615082
Charity Commission for NI number	NIC104726
Auditors	CavanaghKelly 36-38 Northland Row Dungannon BT71 6AP
Bankers	Ulster Bank 202-206 York Street Belfast BT15 1HY

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The directors, who are the trustees for the purpose of charity law, present their report and the audited financial statements of the charitable company for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and the Companies Act 2006.

Reference and Administration Details
The reference and administration details of the charity are as shown on page 2.

Objectives and Activities

Objectives
The charity's objectives are specifically restricted to the following:

1. To advance health and the saving of lives and in particular:
   a. contribute to the prevention of suicide and self-harm by offering early intervention and other assistance to those at risk, their families and/or their carer's;
   b. promote the fostering of positive mental health and improving the emotional wellbeing of people residing in Ireland
2. To advance the education of the public and raise awareness of, the causes and effects of suicide, the actions that can be taken to prevent suicides and the support available to reduce suicides.

PIPS' Mission Statement
We help individuals, families and organisations who have been affected by suicide or mental un-wellness and we do this by:

- Providing support and counselling services in an accessible and non-judgmental space for individuals to understand themselves and to better navigate their personal path in life;
- Providing a neutral, compassionate and supportive environment by offering a space for peer groups to share their experiences of emotional challenges;
- Working with organisations to nurture a culture of awareness and understanding of mental wellness, by providing specialist training and volunteering opportunities;
- Working with local communities and government bodies to influence societal change with the aim to advance the understanding of suicide and mental wellness within Ireland.

PIPS' Vision Statement
Striving for a compassionate society free from suicide.

Building upon success
The organisation has, at its core, a commitment to the community, appropriate interventions and services along with core principles and values.

PIPS Values

1. We value active and non-judgemental listening to fully understand the needs of our clients and Stakeholders, to promote positive change;
2. We value engaging with our clients and Stakeholders in a compassionate and empathetic manner, to deepen connections and support transformational change;
3. We value the ability to be adaptable and flexible in an ever changing world, moving quickly and decisively;
4. We value respect by accepting each individual for who they are which enables us to build strong relationships based on trust and safety;
5. We value confidentiality as the foundation of maintaining trusting relationships with our Stakeholders, by handling all information with the utmost care, privacy and in keeping with ethical boundaries.

6. We value our courage to do the right thing, influence societal change, by challenging the status quo and transforming our communities;
7. We value our Commitment to Excellence in promoting mental wellness by maintaining the highest standards, by continually learning, improving and innovating;
8. We value integrity as the fundamental basis of how we operate, by consistently behaving in a moral, ethical, transparent, accountable and honest manner;
9. We value self-determination where individuals have the right to make their own decisions and choices, so that they become active participants in their own journey.

The organisation's key strengths include:

- Excellent reputation and commitment built up over many years;
- Recognised brand and service with Suicide Prevention and Self Harm;
- Excellent diverse committed team of staff, board and volunteers;
- No appointment needed, crisis drop in service available.

Strategic Goals

PIPS' Board, staff, volunteers and families are working together to deliver on the following strategic goals:

- To be recognised as a provider of diverse high-quality services which prevent suicide and promote mental wellness throughout Ireland;
- To evaluate and optimise organisational resources to ensure that a high quality of service is delivered consistently to all Stakeholders;
- To increase public engagement and strengthen financial resilience in order to support our service delivery;
- To influence societal policy and empower individuals and communities in the area of mental health.

PIPS has a small dedicated team of paid staff and volunteers supporting those in need, operating the 'no appointment' service. The Charity provides immediate support without delay whilst providing a gateway and referral mechanism to a range of other specialist services in addition to facilitating family peer support groups.

PIPS' Care Team Services

PIPS' care service has continued to provide one to one counselling and befriending throughout the COVID Pandemic, initially working remotely, then returning when safe to do so. There has been a rise in the number of people accessing the service, where crisis response action has been required. As a direct result of this increase, PIPS has increased its reliance on volunteer counsellors and recruited two additional Child and Youth Counsellors.

During this reporting period PIPS had carried out 13,801 client sessions (2023: 11,558), of which 5,954 were children (age 4-18yrs old) (2023: 3,345). This total increase in clients during this period has been due mainly to post Covid lockdown and resultant isolation coupled with financial concerns /furlough.

PIPS Care Team receive referrals from other voluntary and statutory organisations and also make referrals to other agencies and signpost as appropriate.

Social media

Social media activity, engagement and followers include: Facebook likes 20,856 (2023: 20,649) and followers 22,092; Instagram followers 4,589 (2023: 4,184) and X (previously Twitter) followers 6,274 (2023: 6,277).

Events and Fundraising

During the year ended 31 March 2024, a total of 260 fundraising and awareness events were held.

Financial Review

Public Benefit Statement

The directors of PIPS Suicide Prevention Ireland confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2024 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charitable company in the year ended 31 March 2024.

Financial Performance

The financial performance was in line with the Board of Directors' expectations. The charitable company remains in a sound financial position at the year end. The results for the year are set out in detail on pages 11 to 22. The charitable company had total income for the year of £840,230(2023: £642,772), total expenditure of £593,493 (2023: £536,023) and returned net incoming resources for the year of £246,737 (2023: £106,749).

At 31 March 2024, the total funds of the charitable company amounted to £817,305 (2023: £570,568) comprising £325,000 designated funds (2023: nil) and £492,305 of unrestricted funds (2023: £570,568). The Trustees consider that the unrestricted funds of the charity are sufficient and adequate to fulfil its obligations. Principal sources of funding and how this has supported the key objectives of the charitable company are disclosed in the notes to the financial statements.

Reserves Policy

The charitable company's trustees regularly review reserves, using the Reserves Policy to support both the Financial Strategy and the Strategic Plan. A risk-based approach is used to calculate an optimal amount of reserves that looks at reliability of income, costs for re-organisation of activities, and specific liabilities. Amounts are included for risks we are aware of as well as contingencies to allow PIPS Charity to cope with unexpected costs and opportunities.

We principally hold reserves to:

- protect the continuity of PIPS Charity work against uncertain future income streams;
- provide the capital needed to finance investment in operations;
- provide funds to replace assets;
- to cover for specific liabilities and identifiable risks;
- to allow PIPS Charity to respond to unexpected opportunities that can further mission; and
- to allow PIPS Charity to meet contractual obligations.

The trustees have set optimal reserves approximately six months expenditure. As at 31 March 2024, the level of Free Reserves (defined as total general unrestricted funds, less tangible assets and excluding defined benefit pension obligations and long-term commitments) stands at £626,029 thereby exceeding the optimal reserves figure.

PIPS Charity has designated reserves of £325,000 (2023: £nil) and restricted reserves of £nil (2023: £nil). The designated reserves are held to represent reserves that are not available for other activities since they have been allocated to be utilised to maintain the level of reserves at the required level. Restricted reserves relate to income to be used in accordance with specific restrictions imposed by funders and therefore do not form part of general reserves.

This Reserves Policy is reviewed annually at our Audit and Risk Committee as part of our internal financial control systems.

Structure, Governance and Management

Organisational structure

The charitable company is a company limited by guarantee, not having a share capital.

The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

In accordance with the Articles of Association, the members to retire by rotation shall be those who have been longest in office since their last election, and the relevant motion will be put at the Annual General Meeting. A retiring member shall be eligible for re-election.

Directors
The Directors during the year are the same as the Directors as listed on page 2.

Taxation status
The company is recognised as a charity by HM Revenue & Customs. Accordingly, the company has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992.

Directors' Responsibilities Statement
The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Auditor
In so far as the directors, who held office at the date of approval of these financial statements, are aware:

- There is no relevant audit information of which the company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company exemption
This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Auditors
CavanaghKelly are deemed to be reappointed auditors in accordance with Section 487(2) of the Companies Act 2006.

This report was approved by the Board on 25/9 2024 and signed on its behalf by:

Rev William Shaw
Director

Company Registration number: NI615082
Charity Commission for NI number: 104726

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of PIPS Suicide Prevention Ireland ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice) applying Section 1A of that standard.

This report is made solely to the charitable company's directors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its total incoming resources and expenditure of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) 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 charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information
The directors are responsible for the other information. The other information comprises the information included in the Directors' Report, 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies, or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Directors' Report.

Responsibilities of Directors
As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charitable company for the purpose of charity law), 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit in respect of fraud are to assess the risk of material misstatement due to fraud, design and implement appropriate responses to those assessed risks and to respond appropriately to instances of fraud or suspected fraud identified during the course of our audit. However, the primary responsibility for the prevention and detection of fraud rests with management and those charged with governance of the company.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company's financial statements and considered the most significant are the Companies Act 2006 and Financial Reporting Standards (FRS102);
- We have assessed the risk of material misstatement of the financial statements, including risk of material misstatement due to fraud and how it might occur by holding discussions with management and those charged with governance;
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations;
- Understanding the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations; and
- Discussions amongst the audit engagement team regarding how fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified the following potential areas where fraud may occur: timing of revenue recognition and management override.

The audit response to risks identified included:

- Reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with the relevant laws and regulations above;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are reasonable and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

_____

Mr. Ryan Falls FCA
(Senior Statutory Auditor)

For and on behalf of
CavanaghKelly
Chartered Accountants and Statutory Auditors
36 - 38 Northland Row
Dungannon
Co. Tyrone
BT71 6AP

Date: _____

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds - restated
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Income and endowments from: (Note 3)								
Charitable Activities	-	-	314,288	**314,288**	-	-	242,348	**242,348**
Donations and legacies	-	525,942	-	**525,942**	-	400,424	-	**400,424**
Total	-	525,942	314,288	**840,230**	-	400,424	242,348	**642,772**
Expenditure on: (Note 4)								
Charitable activities	-	(279,205)	(314,288)	**(593,493)**	-	(293,675)	(242,348)	**(536,023)**
Total	-	(279,205)	(314,288)	**(593,493)**	-	(293,675)	(242,348)	**(536,023)**
Net income / (expenditure) for the year	-	246,737	-	**246,737**	-	106,749	-	**106,749**
Transfers between funds	325,000	(325,000)	-	**-**	-	44,740	(44,740)	**-**
Reconciliation of funds								
Total funds brought forward	-	570,568	-	**570,568**	-	419,079	44,740	**463,819**
Total funds carried forward	325,000	492,305	-	**817,305**	-	570,568	-	**570,568**

The above Statement of Financial Activities includes all information as required to be disclosed by the Companies Act 2006.

All of the activities of the company are classed as continuing. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents. The Statement of Financial Activities includes all gains and losses recognised during the year.
The notes on pages 14 to 22 form an integral part of the financial statements.

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed Assets			
Property, Plant and Equipment	**9**	230,345	240,618
Current Assets			
Inventories		-	-
Receivables	**11**	6,855	6,949
Cash at bank and in hand		706,912	438,082
		713,767	445,031
Payables: amounts falling due within one year	**12**	(87,738)	(54,754)
Net Current assets/(liabilities)		626,029	390,277
Total assets less current liabilities		856,374	630,895
Payables: amounts falling due after more than one year		(39,069)	(60,327)
Net Assets	**13**	817,305	570,568
REPRESENTED BY:		**£**	£
Designated Funds	**14**	325,000	-
Unrestricted Funds	**14**	492,305	570,568
Restricted Funds	**14**	-	-
Total Funds		817,305	570,568

These financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes on pages 14 to 22 form an integral part of these financial statements.

These financial statements were approved and authorised on 25th September 2024 for issue by the directors and signed on their behalf by:

Peter Murray
Director

Company Registration number: NI615082
Charity Commission for NI number: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Surplus/(Deficit) for the year	246,737	106,749
Adjustments for:		
Depreciation	22,969	22,761
Release of deferred income		-
	269,706	129,510
Movements in working capital:		
Movement in receivables	94	(579)
Movement in payables	32,984	(72,487)
	33,078	(73,066)
Net cash (used in)/generated from operating activities	302,784	56,444
Cash flows from investing activities		
Payments to acquire property, plant and equipment	(12,696)	(44,203)
Repayment of borrowings	(21,258)	(17,637)
	(33,954)	(61,840)
Net (decrease)/increase in cash and cash equivalents	268,830	(5,396)
Cash and cash equivalents at beginning of financial year	438,082	443,478
Cash and cash equivalents at end of financial year	**706,912**	**438,082**

Cash and cash equivalents consist of:

	2024 £	2023 £
Cash at bank and in hand	**706,912**	**438,082**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. GENERAL INFORMATION

PIPS Suicide Prevention Ireland is a charitable company limited by guarantee, incorporated in Northern Ireland. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

The address of the registered office is as shown on page 2.

The charitable company constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

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

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Section 1A effective 1 January 2021 (Second Edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.2 Basis of Preparation

The financial statements are prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements:

2.3 Income and Endowments

i) Charitable Activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income is recognised in the Statement of Financial Activities when receivable. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

ii) Donations and fundraising

Income from donations or fundraising is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

iii) Other income

Income from donations or fundraising is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

ACCOUNTING POLICIES (continued)

2.4 Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

i) Charitable activities

This compromises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives. Charitable activities will include the costs of governance arrangements to the general running of the charitable company.

2.5 Fund Accounting

The charitable company has three types of funds for which it is responsible at the year-end:

Designated Funds – Such funds are held by the charitable company to meet the costs of future capital projects. The charitable company aims to withhold a portion of its surpluses each year to help meet these costs. These funds are in addition to the charitable company's reserve policy.

Unrestricted Funds – Funds which are expendable at the discretion of the directors in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Income received for specific purposes. Such purposes are within the overall aims of the charity.

2.6 Property, Plant and Equipment and Depreciation

Property, plant and equipment are initially recorded at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Land & Buildings	1% Straight Line
Property improvements	10% Straight Line
Fixtures, Fittings and Equipment	20% Reducing Balance

2.7 Taxation

As a charity, the charitable company is not liable to Corporation Tax.

2.8 Trade and other receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

2.9 Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at cost.

2.10 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying value 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 were the revision affects only that period, or in the period of the revision and future periods were the revision affects both current and future periods.

Critical judgements in applying the entity's accounting policies
There are no critical judgements in applying the company's accounting policies.

Critical accounting estimates and assumptions
There are no actual accounting estimates and assumptions.

2.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less.

2.12 Going Concern

The financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the directors, they do not consider there to be a risk to the going concern status of the charitable company.

2.13 Finance Costs

Finance Costs are charged to the Statement of Financial Activities over the term of the debt.

2.14 Financial instruments

i) Financial assets

Basic financial assets, including trade and other receivables, cash and bank balances and amounts owed by related parties and are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when: a) the contractual rights to the cash flows from the asset expire or are settled; or b) substantially all the risks and rewards of the ownership of the asset are transferred to another party; or c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

ii) Financial liabilities

Basic financial liabilities, including trade and other payables, bank loans and overdrafts and amounts owed to related parties 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

iii) Offsetting

Financial assets and liabilities are offset, and 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.

2.13 Pensions

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for the service, the excess is recognised as a prepayment.

3. INCOME AND ENDOWMENTS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £
Charitable activities:				
Capital grants	-	-	-	-
Revenue grants	-	314,288	-	242,348
		-		-
		-	-	-
Total from charitable activities	**-**	**314,288**	**-**	**242,348**
Donations and legacies:				
Other income	7,316	-	7,342	-
Donations	518,626	-	393,082	-
	525,942	**-**	**400,424**	**-**
Investment Income				
Bank deposit interest	-	-	-	-
	-	**-**	**-**	**-**
Total income	**525,942**	**314,288**	**400,424**	**242,348**

4. RESOURCES EXPENDED

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £
Salaries and wages	44,061	314,288	36,724	242,348
Direct project and fundraising costs	23,014	-	19,031	-
Volunteer expenses	-	-	15,412	-
Rent and water charges	4,160	-	3,380	-
Insurance	3,315	-	3,546	-
Light, heat and power	17,947	-	10,767	-
Repairs and maintenance	22,986	-	32,634	-
Cleaning, hygiene, health and safety	19,107	-	17,723	-
Postage, stationery and printing	13,770	-	27,024	-
Promotion and advertising	7,972	-	27,990	-
Telephone and internet	18,566	-	18,731	-
Computer expenses	6,227	-	9,592	-
Travel and subsistence	21,037	-	6,137	-
Audit and accountancy	7,960	-	9,254	-
Professional fees	31,403	-	20,625	-
Sundry expenses	6,064	-	6,966	-
Subscriptions	3,336	-	1,386	-
Depreciation	22,969	-	22,761	-
Bank charges	235	-	298	-
Loan interest	3,634	-	3,694	-
Bad debts provision	815	-	-	-
PAYE late payment interest	627	-	-	-
Total expenditure	**279,205**	**314,288**	**293,675**	**242,348**

5. NET INCOME / EXPENDITURE FOR THE YEAR

Net income / (expenditure) is stated after charging / (crediting):

	2024	2023
	£	£
Depreciation of property, plant and equipment	22,969	22,761
Independent auditors' remuneration	5,000	5,000

6. AUDITORS' REMUNERATION

The independent auditors' remuneration amounts to £5,000 (2023: £5,000)

7. STAFF COSTS AND EMPLOYEE BENEFITS

The average number of persons employed by the company during the year was 11 (2023:11).

The total staff costs and employees' benefits was as follows:

	2024	2023
	£	£
Wages and salaries	324,765	257,450
Social Security costs	26,699	16,466
Pension costs	6,885	5,156
	358,349	**279,072**

No employee of the charitable company received total employee benefits of more than £60,000.

8. DIRECTORS EMOLUMENTS

The directors received nor waived any remuneration or other benefits during the year and no reimbursement of expenses.

9. PROPERTY, PLANT AND EQUIPMENT

	Freehold land and buildings	Property improvements	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	141,094	112,988	85,403	339,485
Additions	-	-	12,696	12,696
Disposals	-	-	-	-
At 31 March 2024,	141,094	112,988	98,099	362,181
Depreciation				
At 1 April 2023	9,873	53,036	35,958	98,867
Charge for year	1,411	11,299	10,259	22,969
Disposals	-	-	-	-
At 31 March 2023	11,284	64,335	46,217	121,836
Net Book Values				
At 31 March 2024	**129,810**	**48,653**	**51,882**	**230,345**
At 31 March 2023	**131,221**	**59,952**	**49,445**	**240,618**

10. Security

At 31 March 2024, there was one outstanding charge held against the company relating to the property held by the charitable company. The charge, dated 27 January 2016, is held by Ulster Community Investment Trust.

11. RECEIVABLES

	2024	2023
	£	£
Grants and other receivables	-	2,205
Prepayments and accrued income	6,855	4,744
Other debtors	-	-
	6,855	**6,949**

12. PAYABLES: amounts falling due within one year

	2024	2023
	£	£
Loans	24,892	24,892
Trade creditors	12,941	7,914
Other taxes and social security	19,704	1,131
Other creditors and accrued expenses	10,652	7,921
Deferred income	19,549	12,896
	87,738	**54,754**

13. PAYABLES: amounts falling due after one year

	2024	2023
	£	£
Loans	39,069	60,327
	39,069	**60,327**

The loan is secured by mortgage and debentures over the charitable company's land and buildings.

13. ANALYSIS OF NET ASSETS

	Designated Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Unrestricted Funds	Restricted Funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Property, Plant & Equipment	-	230,345	-	-	240,618	-
Current Assets	325,000	369,217	19,550	-	445,031	-
Current Liabilities		(68,188)	(19,550)	-	(54,754)	-
Non-current Liabilities	-	(39,069)	-	-	(60,327)	-
	325,000	492,305	-	-	570,568	-

14. ANALYSIS OF FUNDS

	Opening balance	Income	Expenditure	Transfers between funds	Closing balance
	£	£	£	£	£
Designated Funds	-	-	-	325,000	325,000
Restricted Funds					
Anonymous benefactor	-	244,059	(244,059)	-	-
Lorna Byrne Foundation	-	12,896	(12,896)	-	-
Belfast City Council	-	24,000	(24,000)	-	-
Dormant Accounts Funds	-	33,333	(33,333)	-	-
	-	314,288	(314,288)	-	-
Unrestricted Funds	570,568	525,942	(279,205)	(325,000)	492,305
Total Funds	570,568	840,230	(593,493)	-	817,305

All restricted funds are considered to have been properly expended in the course of the charity's activities. Designated funds represent monies earmarked by the charity to maintain a level of reserves for future unforeseen costs.

PIPS Suicide Prevention Ireland

Northern Ireland - Charity number 104726

Annual return

Company Number: NI615082
Charity Commission for NI: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by guarantee)

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CavanaghKelly

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

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CavanaghKelly

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

GENERAL INFORMATION

Directors	Dr Jennifer Ann Betts Vivian McKinnon Peter Murray Kerri Pollock Ciara Scannell Rev William Shaw Stephen Trueick (Resigned 27 July 2024) Jude Copeland (Appointed 27 June 2023)
Registered Office	279-281 Antrim Road Belfast BT15 2GZ
Company registration number	NI615082
Charity Commission for NI number	NIC104726
Auditors	CavanaghKelly 36-38 Northland Row Dungannon BT71 6AP
Bankers	Ulster Bank 202-206 York Street Belfast BT15 1HY

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The directors, who are the trustees for the purpose of charity law, present their report and the audited financial statements of the charitable company for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and the Companies Act 2006.

Reference and Administration Details
The reference and administration details of the charity are as shown on page 2.

Objectives and Activities

Objectives
The charity's objectives are specifically restricted to the following:

1. To advance health and the saving of lives and in particular:
   a. contribute to the prevention of suicide and self-harm by offering early intervention and other assistance to those at risk, their families and/or their carer's;
   b. promote the fostering of positive mental health and improving the emotional wellbeing of people residing in Ireland
2. To advance the education of the public and raise awareness of, the causes and effects of suicide, the actions that can be taken to prevent suicides and the support available to reduce suicides.

PIPS' Mission Statement
We help individuals, families and organisations who have been affected by suicide or mental un-wellness and we do this by:

- Providing support and counselling services in an accessible and non-judgmental space for individuals to understand themselves and to better navigate their personal path in life;
- Providing a neutral, compassionate and supportive environment by offering a space for peer groups to share their experiences of emotional challenges;
- Working with organisations to nurture a culture of awareness and understanding of mental wellness, by providing specialist training and volunteering opportunities;
- Working with local communities and government bodies to influence societal change with the aim to advance the understanding of suicide and mental wellness within Ireland.

PIPS' Vision Statement
Striving for a compassionate society free from suicide.

Building upon success
The organisation has, at its core, a commitment to the community, appropriate interventions and services along with core principles and values.

PIPS Values

1. We value active and non-judgemental listening to fully understand the needs of our clients and Stakeholders, to promote positive change;
2. We value engaging with our clients and Stakeholders in a compassionate and empathetic manner, to deepen connections and support transformational change;
3. We value the ability to be adaptable and flexible in an ever changing world, moving quickly and decisively;
4. We value respect by accepting each individual for who they are which enables us to build strong relationships based on trust and safety;
5. We value confidentiality as the foundation of maintaining trusting relationships with our Stakeholders, by handling all information with the utmost care, privacy and in keeping with ethical boundaries.

6. We value our courage to do the right thing, influence societal change, by challenging the status quo and transforming our communities;
7. We value our Commitment to Excellence in promoting mental wellness by maintaining the highest standards, by continually learning, improving and innovating;
8. We value integrity as the fundamental basis of how we operate, by consistently behaving in a moral, ethical, transparent, accountable and honest manner;
9. We value self-determination where individuals have the right to make their own decisions and choices, so that they become active participants in their own journey.

The organisation's key strengths include:

- Excellent reputation and commitment built up over many years;
- Recognised brand and service with Suicide Prevention and Self Harm;
- Excellent diverse committed team of staff, board and volunteers;
- No appointment needed, crisis drop in service available.

Strategic Goals

PIPS' Board, staff, volunteers and families are working together to deliver on the following strategic goals:

- To be recognised as a provider of diverse high-quality services which prevent suicide and promote mental wellness throughout Ireland;
- To evaluate and optimise organisational resources to ensure that a high quality of service is delivered consistently to all Stakeholders;
- To increase public engagement and strengthen financial resilience in order to support our service delivery;
- To influence societal policy and empower individuals and communities in the area of mental health.

PIPS has a small dedicated team of paid staff and volunteers supporting those in need, operating the 'no appointment' service. The Charity provides immediate support without delay whilst providing a gateway and referral mechanism to a range of other specialist services in addition to facilitating family peer support groups.

PIPS' Care Team Services

PIPS' care service has continued to provide one to one counselling and befriending throughout the COVID Pandemic, initially working remotely, then returning when safe to do so. There has been a rise in the number of people accessing the service, where crisis response action has been required. As a direct result of this increase, PIPS has increased its reliance on volunteer counsellors and recruited two additional Child and Youth Counsellors.

During this reporting period PIPS had carried out 13,801 client sessions (2023: 11,558), of which 5,954 were children (age 4-18yrs old) (2023: 3,345). This total increase in clients during this period has been due mainly to post Covid lockdown and resultant isolation coupled with financial concerns /furlough.

PIPS Care Team receive referrals from other voluntary and statutory organisations and also make referrals to other agencies and signpost as appropriate.

Social media

Social media activity, engagement and followers include: Facebook likes 20,856 (2023: 20,649) and followers 22,092; Instagram followers 4,589 (2023: 4,184) and X (previously Twitter) followers 6,274 (2023: 6,277).

Events and Fundraising

During the year ended 31 March 2024, a total of 260 fundraising and awareness events were held.

Financial Review

Public Benefit Statement

The directors of PIPS Suicide Prevention Ireland confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2024 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charitable company in the year ended 31 March 2024.

Financial Performance

The financial performance was in line with the Board of Directors' expectations. The charitable company remains in a sound financial position at the year end. The results for the year are set out in detail on pages 11 to 22. The charitable company had total income for the year of £840,230(2023: £642,772), total expenditure of £593,493 (2023: £536,023) and returned net incoming resources for the year of £246,737 (2023: £106,749).

At 31 March 2024, the total funds of the charitable company amounted to £817,305 (2023: £570,568) comprising £325,000 designated funds (2023: nil) and £492,305 of unrestricted funds (2023: £570,568). The Trustees consider that the unrestricted funds of the charity are sufficient and adequate to fulfil its obligations. Principal sources of funding and how this has supported the key objectives of the charitable company are disclosed in the notes to the financial statements.

Reserves Policy

The charitable company's trustees regularly review reserves, using the Reserves Policy to support both the Financial Strategy and the Strategic Plan. A risk-based approach is used to calculate an optimal amount of reserves that looks at reliability of income, costs for re-organisation of activities, and specific liabilities. Amounts are included for risks we are aware of as well as contingencies to allow PIPS Charity to cope with unexpected costs and opportunities.

We principally hold reserves to:

- protect the continuity of PIPS Charity work against uncertain future income streams;
- provide the capital needed to finance investment in operations;
- provide funds to replace assets;
- to cover for specific liabilities and identifiable risks;
- to allow PIPS Charity to respond to unexpected opportunities that can further mission; and
- to allow PIPS Charity to meet contractual obligations.

The trustees have set optimal reserves approximately six months expenditure. As at 31 March 2024, the level of Free Reserves (defined as total general unrestricted funds, less tangible assets and excluding defined benefit pension obligations and long-term commitments) stands at £626,029 thereby exceeding the optimal reserves figure.

PIPS Charity has designated reserves of £325,000 (2023: £nil) and restricted reserves of £nil (2023: £nil). The designated reserves are held to represent reserves that are not available for other activities since they have been allocated to be utilised to maintain the level of reserves at the required level. Restricted reserves relate to income to be used in accordance with specific restrictions imposed by funders and therefore do not form part of general reserves.

This Reserves Policy is reviewed annually at our Audit and Risk Committee as part of our internal financial control systems.

Structure, Governance and Management

Organisational structure

The charitable company is a company limited by guarantee, not having a share capital.

The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

In accordance with the Articles of Association, the members to retire by rotation shall be those who have been longest in office since their last election, and the relevant motion will be put at the Annual General Meeting. A retiring member shall be eligible for re-election.

Directors
The Directors during the year are the same as the Directors as listed on page 2.

Taxation status
The company is recognised as a charity by HM Revenue & Customs. Accordingly, the company has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992.

Directors' Responsibilities Statement
The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Auditor
In so far as the directors, who held office at the date of approval of these financial statements, are aware:

- There is no relevant audit information of which the company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company exemption
This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Auditors
CavanaghKelly are deemed to be reappointed auditors in accordance with Section 487(2) of the Companies Act 2006.

This report was approved by the Board on 25/9 2024 and signed on its behalf by:

Rev William Shaw
Director

Company Registration number: NI615082
Charity Commission for NI number: 104726

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of PIPS Suicide Prevention Ireland ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice) applying Section 1A of that standard.

This report is made solely to the charitable company's directors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its total incoming resources and expenditure of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) 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 charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information
The directors are responsible for the other information. The other information comprises the information included in the Directors' Report, 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies, or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Directors' Report.

Responsibilities of Directors
As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charitable company for the purpose of charity law), 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit in respect of fraud are to assess the risk of material misstatement due to fraud, design and implement appropriate responses to those assessed risks and to respond appropriately to instances of fraud or suspected fraud identified during the course of our audit. However, the primary responsibility for the prevention and detection of fraud rests with management and those charged with governance of the company.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company's financial statements and considered the most significant are the Companies Act 2006 and Financial Reporting Standards (FRS102);
- We have assessed the risk of material misstatement of the financial statements, including risk of material misstatement due to fraud and how it might occur by holding discussions with management and those charged with governance;
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations;
- Understanding the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations; and
- Discussions amongst the audit engagement team regarding how fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified the following potential areas where fraud may occur: timing of revenue recognition and management override.

The audit response to risks identified included:

- Reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with the relevant laws and regulations above;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are reasonable and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

_____

Mr. Ryan Falls FCA
(Senior Statutory Auditor)

For and on behalf of
CavanaghKelly
Chartered Accountants and Statutory Auditors
36 - 38 Northland Row
Dungannon
Co. Tyrone
BT71 6AP

Date: _____

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds - restated
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Income and endowments from: (Note 3)								
Charitable Activities	-	-	314,288	**314,288**	-	-	242,348	**242,348**
Donations and legacies	-	525,942	-	**525,942**	-	400,424	-	**400,424**
Total	-	525,942	314,288	**840,230**	-	400,424	242,348	**642,772**
Expenditure on: (Note 4)								
Charitable activities	-	(279,205)	(314,288)	**(593,493)**	-	(293,675)	(242,348)	**(536,023)**
Total	-	(279,205)	(314,288)	**(593,493)**	-	(293,675)	(242,348)	**(536,023)**
Net income / (expenditure) for the year	-	246,737	-	**246,737**	-	106,749	-	**106,749**
Transfers between funds	325,000	(325,000)	-	**-**	-	44,740	(44,740)	**-**
Reconciliation of funds								
Total funds brought forward	-	570,568	-	**570,568**	-	419,079	44,740	**463,819**
Total funds carried forward	325,000	492,305	-	**817,305**	-	570,568	-	**570,568**

The above Statement of Financial Activities includes all information as required to be disclosed by the Companies Act 2006.

All of the activities of the company are classed as continuing. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents. The Statement of Financial Activities includes all gains and losses recognised during the year.
The notes on pages 14 to 22 form an integral part of the financial statements.

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed Assets			
Property, Plant and Equipment	**9**	230,345	240,618
Current Assets			
Inventories		-	-
Receivables	**11**	6,855	6,949
Cash at bank and in hand		706,912	438,082
		713,767	445,031
Payables: amounts falling due within one year	**12**	(87,738)	(54,754)
Net Current assets/(liabilities)		626,029	390,277
Total assets less current liabilities		856,374	630,895
Payables: amounts falling due after more than one year		(39,069)	(60,327)
Net Assets	**13**	817,305	570,568
REPRESENTED BY:		**£**	£
Designated Funds	**14**	325,000	-
Unrestricted Funds	**14**	492,305	570,568
Restricted Funds	**14**	-	-
Total Funds		817,305	570,568

These financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes on pages 14 to 22 form an integral part of these financial statements.

These financial statements were approved and authorised on 25th September 2024 for issue by the directors and signed on their behalf by:

Peter Murray
Director

Company Registration number: NI615082
Charity Commission for NI number: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Surplus/(Deficit) for the year	246,737	106,749
Adjustments for:		
Depreciation	22,969	22,761
Release of deferred income		-
	269,706	129,510
Movements in working capital:		
Movement in receivables	94	(579)
Movement in payables	32,984	(72,487)
	33,078	(73,066)
Net cash (used in)/generated from operating activities	302,784	56,444
Cash flows from investing activities		
Payments to acquire property, plant and equipment	(12,696)	(44,203)
Repayment of borrowings	(21,258)	(17,637)
	(33,954)	(61,840)
Net (decrease)/increase in cash and cash equivalents	268,830	(5,396)
Cash and cash equivalents at beginning of financial year	438,082	443,478
Cash and cash equivalents at end of financial year	**706,912**	**438,082**

Cash and cash equivalents consist of:

	2024 £	2023 £
Cash at bank and in hand	**706,912**	**438,082**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. GENERAL INFORMATION

PIPS Suicide Prevention Ireland is a charitable company limited by guarantee, incorporated in Northern Ireland. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

The address of the registered office is as shown on page 2.

The charitable company constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

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

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Section 1A effective 1 January 2021 (Second Edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.2 Basis of Preparation

The financial statements are prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements:

2.3 Income and Endowments

i) Charitable Activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income is recognised in the Statement of Financial Activities when receivable. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

ii) Donations and fundraising

Income from donations or fundraising is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

iii) Other income

Income from donations or fundraising is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

ACCOUNTING POLICIES (continued)

2.4 Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

i) Charitable activities

This compromises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives. Charitable activities will include the costs of governance arrangements to the general running of the charitable company.

2.5 Fund Accounting

The charitable company has three types of funds for which it is responsible at the year-end:

Designated Funds – Such funds are held by the charitable company to meet the costs of future capital projects. The charitable company aims to withhold a portion of its surpluses each year to help meet these costs. These funds are in addition to the charitable company's reserve policy.

Unrestricted Funds – Funds which are expendable at the discretion of the directors in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Income received for specific purposes. Such purposes are within the overall aims of the charity.

2.6 Property, Plant and Equipment and Depreciation

Property, plant and equipment are initially recorded at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Land & Buildings	1% Straight Line
Property improvements	10% Straight Line
Fixtures, Fittings and Equipment	20% Reducing Balance

2.7 Taxation

As a charity, the charitable company is not liable to Corporation Tax.

2.8 Trade and other receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

2.9 Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at cost.

2.10 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying value 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 were the revision affects only that period, or in the period of the revision and future periods were the revision affects both current and future periods.

Critical judgements in applying the entity's accounting policies
There are no critical judgements in applying the company's accounting policies.

Critical accounting estimates and assumptions
There are no actual accounting estimates and assumptions.

2.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less.

2.12 Going Concern

The financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the directors, they do not consider there to be a risk to the going concern status of the charitable company.

2.13 Finance Costs

Finance Costs are charged to the Statement of Financial Activities over the term of the debt.

2.14 Financial instruments

i) Financial assets

Basic financial assets, including trade and other receivables, cash and bank balances and amounts owed by related parties and are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when: a) the contractual rights to the cash flows from the asset expire or are settled; or b) substantially all the risks and rewards of the ownership of the asset are transferred to another party; or c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

ii) Financial liabilities

Basic financial liabilities, including trade and other payables, bank loans and overdrafts and amounts owed to related parties 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

iii) Offsetting

Financial assets and liabilities are offset, and 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.

2.13 Pensions

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for the service, the excess is recognised as a prepayment.

3. INCOME AND ENDOWMENTS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £
Charitable activities:				
Capital grants	-	-	-	-
Revenue grants	-	314,288	-	242,348
		-		-
		-	-	-
Total from charitable activities	**-**	**314,288**	**-**	**242,348**
Donations and legacies:				
Other income	7,316	-	7,342	-
Donations	518,626	-	393,082	-
	525,942	**-**	**400,424**	**-**
Investment Income				
Bank deposit interest	-	-	-	-
	-	**-**	**-**	**-**
Total income	**525,942**	**314,288**	**400,424**	**242,348**

4. RESOURCES EXPENDED

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £
Salaries and wages	44,061	314,288	36,724	242,348
Direct project and fundraising costs	23,014	-	19,031	-
Volunteer expenses	-	-	15,412	-
Rent and water charges	4,160	-	3,380	-
Insurance	3,315	-	3,546	-
Light, heat and power	17,947	-	10,767	-
Repairs and maintenance	22,986	-	32,634	-
Cleaning, hygiene, health and safety	19,107	-	17,723	-
Postage, stationery and printing	13,770	-	27,024	-
Promotion and advertising	7,972	-	27,990	-
Telephone and internet	18,566	-	18,731	-
Computer expenses	6,227	-	9,592	-
Travel and subsistence	21,037	-	6,137	-
Audit and accountancy	7,960	-	9,254	-
Professional fees	31,403	-	20,625	-
Sundry expenses	6,064	-	6,966	-
Subscriptions	3,336	-	1,386	-
Depreciation	22,969	-	22,761	-
Bank charges	235	-	298	-
Loan interest	3,634	-	3,694	-
Bad debts provision	815	-	-	-
PAYE late payment interest	627	-	-	-
Total expenditure	**279,205**	**314,288**	**293,675**	**242,348**

5. NET INCOME / EXPENDITURE FOR THE YEAR

Net income / (expenditure) is stated after charging / (crediting):

	2024	2023
	£	£
Depreciation of property, plant and equipment	22,969	22,761
Independent auditors' remuneration	5,000	5,000

6. AUDITORS' REMUNERATION

The independent auditors' remuneration amounts to £5,000 (2023: £5,000)

7. STAFF COSTS AND EMPLOYEE BENEFITS

The average number of persons employed by the company during the year was 11 (2023:11).

The total staff costs and employees' benefits was as follows:

	2024	2023
	£	£
Wages and salaries	324,765	257,450
Social Security costs	26,699	16,466
Pension costs	6,885	5,156
	358,349	**279,072**

No employee of the charitable company received total employee benefits of more than £60,000.

8. DIRECTORS EMOLUMENTS

The directors received nor waived any remuneration or other benefits during the year and no reimbursement of expenses.

9. PROPERTY, PLANT AND EQUIPMENT

	Freehold land and buildings	Property improvements	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	141,094	112,988	85,403	339,485
Additions	-	-	12,696	12,696
Disposals	-	-	-	-
At 31 March 2024,	141,094	112,988	98,099	362,181
Depreciation				
At 1 April 2023	9,873	53,036	35,958	98,867
Charge for year	1,411	11,299	10,259	22,969
Disposals	-	-	-	-
At 31 March 2023	11,284	64,335	46,217	121,836
Net Book Values				
At 31 March 2024	**129,810**	**48,653**	**51,882**	**230,345**
At 31 March 2023	**131,221**	**59,952**	**49,445**	**240,618**

10. Security

At 31 March 2024, there was one outstanding charge held against the company relating to the property held by the charitable company. The charge, dated 27 January 2016, is held by Ulster Community Investment Trust.

11. RECEIVABLES

	2024	2023
	£	£
Grants and other receivables	-	2,205
Prepayments and accrued income	6,855	4,744
Other debtors	-	-
	6,855	**6,949**

12. PAYABLES: amounts falling due within one year

	2024	2023
	£	£
Loans	24,892	24,892
Trade creditors	12,941	7,914
Other taxes and social security	19,704	1,131
Other creditors and accrued expenses	10,652	7,921
Deferred income	19,549	12,896
	87,738	**54,754**

13. PAYABLES: amounts falling due after one year

	2024	2023
	£	£
Loans	39,069	60,327
	39,069	**60,327**

The loan is secured by mortgage and debentures over the charitable company's land and buildings.

13. ANALYSIS OF NET ASSETS

	Designated Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Unrestricted Funds	Restricted Funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Property, Plant & Equipment	-	230,345	-	-	240,618	-
Current Assets	325,000	369,217	19,550	-	445,031	-
Current Liabilities		(68,188)	(19,550)	-	(54,754)	-
Non-current Liabilities	-	(39,069)	-	-	(60,327)	-
	325,000	492,305	-	-	570,568	-

14. ANALYSIS OF FUNDS

	Opening balance	Income	Expenditure	Transfers between funds	Closing balance
	£	£	£	£	£
Designated Funds	-	-	-	325,000	325,000
Restricted Funds					
Anonymous benefactor	-	244,059	(244,059)	-	-
Lorna Byrne Foundation	-	12,896	(12,896)	-	-
Belfast City Council	-	24,000	(24,000)	-	-
Dormant Accounts Funds	-	33,333	(33,333)	-	-
	-	314,288	(314,288)	-	-
Unrestricted Funds	570,568	525,942	(279,205)	(325,000)	492,305
Total Funds	570,568	840,230	(593,493)	-	817,305

All restricted funds are considered to have been properly expended in the course of the charity's activities. Designated funds represent monies earmarked by the charity to maintain a level of reserves for future unforeseen costs.

PIPS Suicide Prevention Ireland

Northern Ireland - Charity number 104726

Accounts

Company Number: NI615082
Charity Commission for NI: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by guarantee)

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CavanaghKelly

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

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CavanaghKelly

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

GENERAL INFORMATION

Directors	Dr Jennifer Ann Betts Vivian McKinnion Peter Murray Kerri Pollock Ciara Scannell (Appointed 31 August 2022) Rev William Shaw Stephen Trueick (Appointed 27 July 2022) Jude Copeland (Appointed 27 June 2023)
Registered Office	279-281 Antrim Road Belfast BT15 2GZ
Company registration number	NI615082
Charity Commission for NI number	NIC104726
Auditors	CavanaghKelly 36-38 Northland Row Dungannon BT71 6AP
Bankers	Ulster Bank 202-206 York Street Belfast BT15 1HY

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The directors, who are the trustees for the purpose of charity law, present their report and the audited financial statements of the charitable company for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and the Companies Act 2006.

Reference and Administration Details
The reference and administration details of the charity are as shown on page 2.

Objectives and Activities

Objectives
The charity's objectives are specifically restricted to the following:

1. To advance health and the saving of lives and in particular:
   a. contribute to the prevention of suicide and self-harm by offering early intervention and other assistance to those at risk, their families and/or their carer's;
   b. promote the fostering of positive mental health and improving the emotional wellbeing of people residing in Ireland
2. To advance the education of the public and raise awareness of, the causes and effects of suicide, the actions that can be taken to prevent suicides and the support available to reduce suicides.

PIPS' Mission Statement
We help individuals, families and organisations who have been affected by suicide or mental un-wellness and we do this by:

- Providing support and counselling services in an accessible and non-judgmental space for individuals to understand themselves and to better navigate their personal path in life;
- Providing a neutral, compassionate and supportive environment by offering a space for peer groups to share their experiences of emotional challenges;
- Working with organisations to nurture a culture of awareness and understanding of mental wellness, by providing specialist training and volunteering opportunities;
- Working with local communities and government bodies to influence societal change with the aim to advance the understanding of suicide and mental wellness within Ireland.

PIPS' Vision Statement
Striving for a compassionate society free from suicide.

Building upon success
The organisation has, at its core, a commitment to the community, appropriate interventions and services along with core principles and values.

PIPS Values
1. We value active and non-judgemental listening to fully understand the needs of our clients and Stakeholders, to promote positive change;
2. We value engaging with our clients and Stakeholders in a compassionate and empathetic manner, to deepen connections and support transformational change;
3. We value the ability to be adaptable and flexible in an ever changing world, moving quickly and decisively;
4. We value respect by accepting each individual for who they are which enables us to build strong relationships based on trust and safety;
5. We value confidentiality as the foundation of maintaining trusting relationships with our Stakeholders, by handling all information with the utmost care, privacy and in keeping with ethical boundaries.

6. We value our courage to do the right thing, influence societal change, by challenging the status quo and transforming our communities;
7. We value our Commitment to Excellence in promoting mental wellness by maintaining the highest standards, by continually learning, improving and innovating;
8. We value integrity as the fundamental basis of how we operate, by consistently behaving in a moral, ethical, transparent, accountable and honest manner;
9. We value self-determination where individuals have the right to make their own decisions and choices, so that they become active participants in their own journey.

The organisation's key strengths include:

- Excellent reputation and commitment built up over many years;
- Recognised brand and service with Suicide Prevention and Self Harm;
- Excellent diverse committed team of staff, board and volunteers;
- No appointment needed, crisis drop in service available.

Strategic Goals

PIPS' Board, staff, volunteers and families are working together to deliver on the following strategic goals:

- To be recognised as a provider of diverse high-quality services which prevent suicide and promote mental wellness throughout Ireland;
- To evaluate and optimise organisational resources to ensure that a high quality of service is delivered consistently to all Stakeholders;
- To increase public engagement and strengthen financial resilience in order to support our service delivery;
- To influence societal policy and empower individuals and communities in the area of mental health.

PIPS has a small dedicated team of paid staff and volunteers supporting those in need, operating the 'no appointment' service. The Charity provides immediate support without delay whilst providing a gateway and referral mechanism to a range of other specialist services in addition to facilitating family peer support groups.

PIPS' Care Team Services

PIPS' care service has continued to provide one to one counselling and befriending throughout the COVID Pandemic, initially working remotely, then returning when safe to do so. There has been a rise in the number of people accessing the service, where crisis response action has been required. As a direct result of this increase, PIPS has increased its reliance on volunteer counsellors and recruited two additional Child and Youth Counsellors.

During this reporting period PIPS had carried out 11,558 client sessions (2022: 15,057), of which 3,345 were children (age 4-18yrs old) (2022: 2,204). This total increase in clients during this period has been due mainly to post Covid lockdown and resultant isolation coupled with financial concerns /furlough.

PIPS Care Team receive referrals from other voluntary and statutory organisations and also make referrals to other agencies and signpost as appropriate.

Social media

Social media activity, engagement and followers includes: Facebook likes 20,649 (2022: 20,085); Instagram followers 4,184 (2022: 2,785) and X (previously Twitter) followers 6,277 (2022: 6,188).

Events and Fundraising

A limited amount of fundraising events were held by donors during this reporting period, as people return to a post-COVID society.

Financial Review

Public Benefit Statement
The directors of PIPS Suicide Prevention Ireland confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2023 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charitable company in the year ended 31 March 2023.

Financial Performance
The financial performance was in line with the Board of Directors' expectations. The charitable company remains in a sound financial position at the year end. The results for the year are set out in detail on pages 11 to 22. The charitable company had total income for the year of £642,772 (2022: £538,353), total expenditure of £536,023 (2022: £440,879) and returned net incoming resources for the year of £106,749 (2021: £97,474).
At 31 March 2023, the total funds of the charitable company amounted to £570,568 (2022: £463,819) comprising of £570,568 of unrestricted funds. The Trustees consider that the unrestricted funds of the charity are sufficient and adequate to fulfil its obligations. Principal sources of funding and how this has supported the key objectives of the charitable company are disclosed in the notes to the financial statements.

Reserves Policy
The charitable company does not maintain a formal reserves policy. However, the Board of Directors continue to monitor the level of reserves held by the charitable company and are satisfied that these are adequate to meet any unforeseen expenditure incurred. The target for unrestricted fund reserves is twelve months running costs in cash at bank.

Structure, Governance and Management
Organisational structure
The charitable company is a company limited by guarantee, not having a share capital.

The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

In accordance with the Articles of Association, the members to retire by rotation shall be those who have been longest in office since their last election, and the relevant motion will be put at the Annual General Meeting. A retiring member shall be eligible for re-election.

Directors
The Directors during the year are the same as the Directors as listed on page 2.

Taxation status
The company is recognised as a charity by HM Revenue & Customs. Accordingly, the company has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992.

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

Directors' Responsibilities Statement
The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Auditor
In so far as the directors, who held office at the date of approval of these financial statements, are aware:

- There is no relevant audit information of which the company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company exemption
This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Auditors
CavanaghKelly are deemed to be reappointed auditors in accordance with Section 487(2) of the Companies Act 2006.

This report was approved by the Board on 11 October 2023 and signed on its behalf by:

Rev William Shaw
Director

Company Registration number: NI615082
Charity Commission for NI number: 104726

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of PIPS Suicide Prevention Ireland ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice) applying Section 1A of that standard.

This report is made solely to the charitable company's directors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its total incoming resources and expenditure of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) 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 charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information
The directors are responsible for the other information. The other information comprises the information included in the Directors' Report, 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies, or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Directors' Report.

Responsibilities of Directors
As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charitable company for the purpose of charity law), 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit in respect of fraud are to assess the risk of material misstatement due to fraud, design and implement appropriate responses to those assessed risks and to respond appropriately to instances of fraud or suspected fraud identified during the course of our audit. However, the primary responsibility for the prevention and detection of fraud rests with management and those charged with governance of the company.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company's financial statements and considered the most significant are the Companies Act 2006 and Financial Reporting Standards (FRS102);
- We have assessed the risk of material misstatement of the financial statements, including risk of material misstatement due to fraud and how it might occur by holding discussions with management and those charged with governance;
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations;
- Understanding the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations; and
- Discussions amongst the audit engagement team regarding how fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified the following potential areas where fraud may occur: timing of revenue recognition and management override.

The audit response to risks identified included:

- Reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with the relevant laws and regulations above;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are reasonable and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Mr. Ryan Falls FCA
(Senior Statutory Auditor)

For and on behalf of
CavanaghKelly
Chartered Accountants and Statutory Auditors
36 – 38 Northland Row
Dungannon
Co. Tyrone
BT71 6AP

Date:

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds - restated
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
Income and endowments from: (Note 3)								
Charitable Activities	-	-	242,348	**242,348**	-	16,395	172,009	**188,404**
Donations and legacies	-	400,424	-	**400,424**	-	349,949	-	**349,949**
Total	-	400,424	242,348	**642,772**	-	366,344	172,009	**538,353**
Expenditure on: (Note 4)								
Charitable activities	-	(293,675)	(242,348)	**(536,023)**	-	(309,245)	(131,634)	**(440,879)**
Total	-	(293,675)	(242,348)	**(536,023)**	-	(309,245)	(131,634)	**(440,879)**
Net income / (expenditure) for the year	-	106,749	-	**106,749**	-	57,099	40,375	**97,474**
Transfers between funds	-	44,740	(44,740)	**-**	-	-	-	**-**
Reconciliation of funds								
Total funds brought forward	-	419,079	44,740	**463,819**	-	361,980	4,365	**366,345**
Total funds carried forward	-	570,568	-	**570,568**	-	419,079	44,740	**463,819**

The above Statement of Financial Activities includes all information as required to be disclosed by the Companies Act 2006.

All of the activities of the company are classed as continuing. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents. The Statement of Financial Activities includes all gains and losses recognised during the year.
The notes on pages 14 to 22 form an integral part of the financial statements.

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Note	2023	2022
		£	£
Fixed Assets			
Property, Plant and Equipment	9	**240,618**	219,177
Current Assets		-	-
Inventories	11	**6,949**	6,370
Receivables		**438,082**	443,478
Cash at bank and in hand		**445,031**	449,848
Payables: amounts falling due within one year	12	**(54,754)**	(127,241)
Net Current assets/(liabilities)		**390,277**	322,607
Total assets less current liabilities		**630,895**	541,784
Payables: amounts falling due after more than one year		**(60,327)**	(77,965)
Net Assets	13	**570,568**	463,819
		£	£
REPRESENTED BY:			
			-
Designated Funds	14	570,568	419,079
Unrestricted Funds	14	-	44,740
Restricted Funds	14		
Total Funds		**570,568**	463,819

These financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes on pages 14 to 22 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the directors and signed on their behalf by

Peter Murray
Director

Date: 13th December 2023..

Company Registration number: NI615082
Charity Commission for NI number: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Surplus/(Deficit) for the year	106,749	97,474
Adjustments for:		
Depreciation	22,761	103,315
Release of deferred income	-	(149,568)
	22,761	(135,887)
Movements in working capital:		
Movement in receivables	(579)	1,031
Movement in payables	(72,487)	27,856
	(73,066)	28,887
Net cash (used in)/generated from operating activities	56,444	(9,526)
Cash flows from investing activities		
Payments to acquire property, plant and equipment	(44,203)	(59,385)
Repayment of borrowings	(17,637)	(13,585)
	(61,840)	(72,970)
Net (decrease)/increase in cash and cash equivalents	(5,396)	(82,496)
Cash and cash equivalents at beginning of financial year	443,478	525,974
Cash and cash equivalents at end of financial year	**438,082**	**443,478**

Cash and cash equivalents consist of:

	2023 £	2022 £
Cash at bank and in hand	**438,082**	**443,478**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

PIPS Suicide Prevention Ireland is a charitable company limited by guarantee, incorporated in Northern Ireland. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

The address of the registered office is as shown on page 2.

The charitable company constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

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

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Section 1A effective 1 January 2021 (Second Edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.2 Basis of Preparation

The financial statements are prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements:

2.3 Income and Endowments

i) Charitable Activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income is recognised in the Statement of Financial Activities when receivable. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

ii) Donations and fundraising

Income from donations or fundraising is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

iii) Other income

Income from donations or fundraising is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

ACCOUNTING POLICIES (continued)

2.4 Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

i) Charitable activities

This compromises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives. Charitable activities will include the costs of governance arrangements to the general running of the charitable company.

2.5 Fund Accounting

The charitable company has three types of funds for which it is responsible at the year-end:

Designated Funds – Such funds are held by the charitable company to meet the costs of future capital projects. The charitable company aims to withhold a portion of its surpluses each year to help meet these costs. These funds are in addition to the charitable company's reserve policy.

Unrestricted Funds – Funds which are expendable at the discretion of the directors in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Income received for specific purposes. Such purposes are within the overall aims of the charity.

2.6 Property, Plant and Equipment and Depreciation

Property, plant and equipment are initially recorded at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Land & Buildings	1% Straight Line
Property improvements	10% Straight Line
Fixtures, Fittings and Equipment	20% Reducing Balance

2.7 Taxation

As a charity, the charitable company is not liable to Corporation Tax.

2.8 Trade and other receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

2.9 Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at cost.

2.10 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying value 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 were the revision affects only that period, or in the period of the revision and future periods were the revision affects both current and future periods.

Critical judgements in applying the entity's accounting policies
There are no critical judgements in applying the company's accounting policies.

Critical accounting estimates and assumptions
There are no actual accounting estimates and assumptions.

2.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less.

2.12 Going Concern

The financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the directors, they do not consider there to be a risk to the going concern status of the charitable company.

2.13 Finance Costs

Finance Costs are charged to the Statement of Financial Activities over the term of the debt.

2.14 Financial instruments

i) Financial assets

Basic financial assets, including trade and other receivables, cash and bank balances and amounts owed by related parties and are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when: a) the contractual rights to the cash flows from the asset expire or are settled; or b) substantially all the risks and rewards of the ownership of the asset are transferred to another party; or c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

ii) Financial liabilities

Basic financial liabilities, including trade and other payables, bank loans and overdrafts and amounts owed to related parties 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

iii) Offsetting

Financial assets and liabilities are offset, and 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.

2.13 Pensions

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for the service, the excess is recognised as a prepayment.

3. INCOME AND ENDOWMENTS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £
Charitable activities:				
Capital grants	-	-	-	42,302
Revenue grants	-	242,348	16,395	129,707
		-	-	-
		-	-	-
Total from charitable activities	**-**	**242,348**	**16,395**	**172,009**
Donations and legacies:				
Other income	7,342	-	9,923	-
Donations	393,082	-	340,026	-
	400,424	**-**	**349,949**	**-**
Investment Income				
Bank deposit interest	-		-	-
	-	-	-	-
Total income	**400,424**	**242,348**	**366,344**	**172,009**

4. RESOURCES EXPENDED

	Unrestricted Funds 2023	Restricted Funds 2023	Unrestricted Funds 2022	Restricted Funds 2022
	£	£	£	£
Salaries and wages	36,724	242,348	123,451	126,752
Direct project and fundraising costs	19,031	-	1,323	808
Volunteer expenses	15,412	-	10,237	181
Rent and water charges	3,380	-	951	1,770
Insurance	3,546	-	3,609	-
Light, heat and power	10,767	-	7,554	-
Repairs and maintenance	32,634	-	2,745	-
Cleaning, hygiene, health and safety	17,723	-	11,152	4
Postage, stationery and printing	27,024	-	12,707	34
Promotion and advertising	27,990	-	17,840	558
Telephone and internet	18,731	-	16,418	-
Computer expenses	9,592	-	5,664	-
Travel and subsistence	6,137	-	2,934	132
Audit and accountancy	9,254	-	5,498	-
Professional fees	20,625	-	64,894	-
Sundry expenses	6,966	-	5,998	172
Subscriptions	1,386	-	413	-
Depreciation	22,761	-	12,460	1,221
Bank charges	298	-	363	-
Loan interest	3,694	-	3,034	-
Total expenditure	**293,675**	**242,348**	**309,245**	**131,634**

5. NET INCOME / EXPENDITURE FOR THE YEAR

Net income / (expenditure) is stated after charging / (crediting):

	2023	2022
	£	£
Depreciation of property, plant and equipment	22,761	13,681
Independent auditors' remuneration	5,000	4,500

6. AUDITORS' REMUNERATION

The independent auditors' remuneration amounts to £5,000 (2022: £4,500)

7. STAFF COSTS AND EMPLOYEE BENEFITS

The average number of persons employed by the company during the year was 11 (2022:11).

The total staff costs and employees' benefits was as follows:

	2023	2022
	£	£
Wages and salaries	257,450	233,116
Social Security costs	16,466	13,063
Pension costs	5,156	4,024
	279,072	**250,203**

No employee of the charitable company received total employee benefits of more than £60,000.

8. DIRECTORS EMOLUMENTS

The directors received nor waived any remuneration or other benefits during the year and no reimbursement of expenses.

9. PROPERTY, PLANT AND EQUIPMENT

	Freehold land and buildings	Property improvements	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	141,094	93,621	60,567	295,282
Additions	-	19,367	24,836	44,203
Disposals	-	-	-	-
At 31 March 2023	141,094	112,988	85,403	339,485
Depreciation				
At 1 April 2022	8,462	42,511	25,132	76,105
Charge for year	1,411	10,525	10,826	22,762
Disposals	-	-	-	-
At 31 March 2022	9,873	53,036	35,958	98,867
Net Book Values				
At 31 March 2023	**131,221**	**59,952**	**49,445**	**240,618**
At 31 March 2022	**132,632**	**51,110**	**35,435**	**219,177**

10. Security

At 31 March 2023, there was one outstanding charges held against the company relating to the property held by the charitable company. Abbey House, in Enniskillen. The charge, dated 27 January 2016, is held by Ulster Community Investment Trust.

11. RECEIVABLES

	2023	2022
	£	£
Grants and other receivables	2,205	989
Prepayments and accrued income	4,744	4,744
Other debtors	-	637
	6,949	**6,370**

12. PAYABLES: amounts falling due within one year

	2023	2022
	£	£
Loans	24,892	24,892
Trade creditors	7,914	20,521
Other taxes and social security	1,131	5,836
Other creditors and accrued expenses	7,921	11,439
Deferred income	12,896	64,553
	54,754	**127,241**

13. PAYABLES: amounts falling due after one year

	2023	2022
	£	£
Loans	60,327	77,965
	60,327	**77,965**

The loan is secured by mortgage and debentures over the charitable company's land and buildings.

13. ANALYSIS OF NET ASSETS

	Designated Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Unrestricted Funds	Restricted Funds
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Property, Plant & Equipment	-	240,618	-	-	219,177	-
Current Assets	-	445,031	-	-	405,107	44,740
Current Liabilities		(54,754)	-	-	(127,241)	-
Non-current Liabilities	-	(60,327)	-	-	(77,965)	-
	-	570,568	-	-	419,078	44,740

14. ANALYSIS OF FUNDS

	Opening balance	Income	Expenditure	Transfers between funds	Closing balance
	£	£	£	£	£
Greystone Charitable Trust	32,302	242,348	(242,348)	(32,302)	-
National Lottery	8,779	-	-	(8,779)	-
VCSE COVID Recovery	1,159	-	-	(1,159)	-
BCC PPE capital grant	2,500	-	-	(2,500)	-
Restricted Funds	44,740	242,348	(242,348)	(44,740)	-
Unrestricted Funds	419,079	400,424	(293,675)	44,740	570,568
Total Funds	463,819	642,772	(536,023)	-	570,568

All restricted funds are considered to have been properly expended in the course of the charity's activities.

PIPS Suicide Prevention Ireland

Northern Ireland - Charity number 104726

Annual report

Company Number: NI615082
Charity Commission for NI: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by guarantee)

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CavanaghKelly

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

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CavanaghKelly

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

GENERAL INFORMATION

Directors	Dr Jennifer Ann Betts Vivian McKinnion Peter Murray Kerri Pollock Ciara Scannell (Appointed 31 August 2022) Rev William Shaw Stephen Trueick (Appointed 27 July 2022) Jude Copeland (Appointed 27 June 2023)
Registered Office	279-281 Antrim Road Belfast BT15 2GZ
Company registration number	NI615082
Charity Commission for NI number	NIC104726
Auditors	CavanaghKelly 36-38 Northland Row Dungannon BT71 6AP
Bankers	Ulster Bank 202-206 York Street Belfast BT15 1HY

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The directors, who are the trustees for the purpose of charity law, present their report and the audited financial statements of the charitable company for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and the Companies Act 2006.

Reference and Administration Details
The reference and administration details of the charity are as shown on page 2.

Objectives and Activities

Objectives
The charity's objectives are specifically restricted to the following:

1. To advance health and the saving of lives and in particular:
   a. contribute to the prevention of suicide and self-harm by offering early intervention and other assistance to those at risk, their families and/or their carer's;
   b. promote the fostering of positive mental health and improving the emotional wellbeing of people residing in Ireland
2. To advance the education of the public and raise awareness of, the causes and effects of suicide, the actions that can be taken to prevent suicides and the support available to reduce suicides.

PIPS' Mission Statement
We help individuals, families and organisations who have been affected by suicide or mental un-wellness and we do this by:

- Providing support and counselling services in an accessible and non-judgmental space for individuals to understand themselves and to better navigate their personal path in life;
- Providing a neutral, compassionate and supportive environment by offering a space for peer groups to share their experiences of emotional challenges;
- Working with organisations to nurture a culture of awareness and understanding of mental wellness, by providing specialist training and volunteering opportunities;
- Working with local communities and government bodies to influence societal change with the aim to advance the understanding of suicide and mental wellness within Ireland.

PIPS' Vision Statement
Striving for a compassionate society free from suicide.

Building upon success
The organisation has, at its core, a commitment to the community, appropriate interventions and services along with core principles and values.

PIPS Values
1. We value active and non-judgemental listening to fully understand the needs of our clients and Stakeholders, to promote positive change;
2. We value engaging with our clients and Stakeholders in a compassionate and empathetic manner, to deepen connections and support transformational change;
3. We value the ability to be adaptable and flexible in an ever changing world, moving quickly and decisively;
4. We value respect by accepting each individual for who they are which enables us to build strong relationships based on trust and safety;
5. We value confidentiality as the foundation of maintaining trusting relationships with our Stakeholders, by handling all information with the utmost care, privacy and in keeping with ethical boundaries.

6. We value our courage to do the right thing, influence societal change, by challenging the status quo and transforming our communities;
7. We value our Commitment to Excellence in promoting mental wellness by maintaining the highest standards, by continually learning, improving and innovating;
8. We value integrity as the fundamental basis of how we operate, by consistently behaving in a moral, ethical, transparent, accountable and honest manner;
9. We value self-determination where individuals have the right to make their own decisions and choices, so that they become active participants in their own journey.

The organisation's key strengths include:

- Excellent reputation and commitment built up over many years;
- Recognised brand and service with Suicide Prevention and Self Harm;
- Excellent diverse committed team of staff, board and volunteers;
- No appointment needed, crisis drop in service available.

Strategic Goals

PIPS' Board, staff, volunteers and families are working together to deliver on the following strategic goals:

- To be recognised as a provider of diverse high-quality services which prevent suicide and promote mental wellness throughout Ireland;
- To evaluate and optimise organisational resources to ensure that a high quality of service is delivered consistently to all Stakeholders;
- To increase public engagement and strengthen financial resilience in order to support our service delivery;
- To influence societal policy and empower individuals and communities in the area of mental health.

PIPS has a small dedicated team of paid staff and volunteers supporting those in need, operating the 'no appointment' service. The Charity provides immediate support without delay whilst providing a gateway and referral mechanism to a range of other specialist services in addition to facilitating family peer support groups.

PIPS' Care Team Services

PIPS' care service has continued to provide one to one counselling and befriending throughout the COVID Pandemic, initially working remotely, then returning when safe to do so. There has been a rise in the number of people accessing the service, where crisis response action has been required. As a direct result of this increase, PIPS has increased its reliance on volunteer counsellors and recruited two additional Child and Youth Counsellors.

During this reporting period PIPS had carried out 11,558 client sessions (2022: 15,057), of which 3,345 were children (age 4-18yrs old) (2022: 2,204). This total increase in clients during this period has been due mainly to post Covid lockdown and resultant isolation coupled with financial concerns /furlough.

PIPS Care Team receive referrals from other voluntary and statutory organisations and also make referrals to other agencies and signpost as appropriate.

Social media

Social media activity, engagement and followers includes: Facebook likes 20,649 (2022: 20,085); Instagram followers 4,184 (2022: 2,785) and X (previously Twitter) followers 6,277 (2022: 6,188).

Events and Fundraising

A limited amount of fundraising events were held by donors during this reporting period, as people return to a post-COVID society.

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

Financial Review

Public Benefit Statement
The directors of PIPS Suicide Prevention Ireland confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2023 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charitable company in the year ended 31 March 2023.

Financial Performance
The financial performance was in line with the Board of Directors' expectations. The charitable company remains in a sound financial position at the year end. The results for the year are set out in detail on pages 11 to 22. The charitable company had total income for the year of £642,772 (2022: £538,353), total expenditure of £536,023 (2022: £440,879) and returned net incoming resources for the year of £106,749 (2021: £97,474).
At 31 March 2023, the total funds of the charitable company amounted to £570,568 (2022: £463,819) comprising of £570,568 of unrestricted funds. The Trustees consider that the unrestricted funds of the charity are sufficient and adequate to fulfil its obligations. Principal sources of funding and how this has supported the key objectives of the charitable company are disclosed in the notes to the financial statements.

Reserves Policy
The charitable company does not maintain a formal reserves policy. However, the Board of Directors continue to monitor the level of reserves held by the charitable company and are satisfied that these are adequate to meet any unforeseen expenditure incurred. The target for unrestricted fund reserves is twelve months running costs in cash at bank.

Structure, Governance and Management
Organisational structure
The charitable company is a company limited by guarantee, not having a share capital.

The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

In accordance with the Articles of Association, the members to retire by rotation shall be those who have been longest in office since their last election, and the relevant motion will be put at the Annual General Meeting. A retiring member shall be eligible for re-election.

Directors
The Directors during the year are the same as the Directors as listed on page 2.

Taxation status
The company is recognised as a charity by HM Revenue & Customs. Accordingly, the company has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992.

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

Directors' Responsibilities Statement
The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Auditor
In so far as the directors, who held office at the date of approval of these financial statements, are aware:

- There is no relevant audit information of which the company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company exemption
This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Auditors
CavanaghKelly are deemed to be reappointed auditors in accordance with Section 487(2) of the Companies Act 2006.

This report was approved by the Board on 11 October 2023 and signed on its behalf by:

Rev William Shaw
Director

Company Registration number: NI615082
Charity Commission for NI number: 104726

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of PIPS Suicide Prevention Ireland ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice) applying Section 1A of that standard.

This report is made solely to the charitable company's directors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its total incoming resources and expenditure of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) 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 charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information
The directors are responsible for the other information. The other information comprises the information included in the Directors' Report, 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies, or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Directors' Report.

Responsibilities of Directors
As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charitable company for the purpose of charity law), 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit in respect of fraud are to assess the risk of material misstatement due to fraud, design and implement appropriate responses to those assessed risks and to respond appropriately to instances of fraud or suspected fraud identified during the course of our audit. However, the primary responsibility for the prevention and detection of fraud rests with management and those charged with governance of the company.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company's financial statements and considered the most significant are the Companies Act 2006 and Financial Reporting Standards (FRS102);
- We have assessed the risk of material misstatement of the financial statements, including risk of material misstatement due to fraud and how it might occur by holding discussions with management and those charged with governance;
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations;
- Understanding the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations; and
- Discussions amongst the audit engagement team regarding how fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified the following potential areas where fraud may occur: timing of revenue recognition and management override.

The audit response to risks identified included:

- Reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with the relevant laws and regulations above;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are reasonable and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Mr. Ryan Falls FCA
(Senior Statutory Auditor)

For and on behalf of
CavanaghKelly
Chartered Accountants and Statutory Auditors
36 – 38 Northland Row
Dungannon
Co. Tyrone
BT71 6AP

Date:

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds - restated
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
Income and endowments from: (Note 3)								
Charitable Activities	-	-	242,348	**242,348**	-	16,395	172,009	**188,404**
Donations and legacies	-	400,424	-	**400,424**	-	349,949	-	**349,949**
Total	-	400,424	242,348	**642,772**	-	366,344	172,009	**538,353**
Expenditure on: (Note 4)								
Charitable activities	-	(293,675)	(242,348)	**(536,023)**	-	(309,245)	(131,634)	**(440,879)**
Total	-	(293,675)	(242,348)	**(536,023)**	-	(309,245)	(131,634)	**(440,879)**
Net income / (expenditure) for the year	-	106,749	-	**106,749**	-	57,099	40,375	**97,474**
Transfers between funds	-	44,740	(44,740)	**-**	-	-	-	**-**
Reconciliation of funds								
Total funds brought forward	-	419,079	44,740	**463,819**	-	361,980	4,365	**366,345**
Total funds carried forward	-	570,568	-	**570,568**	-	419,079	44,740	**463,819**

The above Statement of Financial Activities includes all information as required to be disclosed by the Companies Act 2006.

All of the activities of the company are classed as continuing. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents. The Statement of Financial Activities includes all gains and losses recognised during the year.
The notes on pages 14 to 22 form an integral part of the financial statements.

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Note	2023	2022
		£	£
Fixed Assets			
Property, Plant and Equipment	9	**240,618**	219,177
Current Assets		-	-
Inventories	11	**6,949**	6,370
Receivables		**438,082**	443,478
Cash at bank and in hand		**445,031**	449,848
Payables: amounts falling due within one year	12	**(54,754)**	(127,241)
Net Current assets/(liabilities)		**390,277**	322,607
Total assets less current liabilities		**630,895**	541,784
Payables: amounts falling due after more than one year		**(60,327)**	(77,965)
Net Assets	13	**570,568**	463,819
		£	£
REPRESENTED BY:			
			-
Designated Funds	14	570,568	419,079
Unrestricted Funds	14	-	44,740
Restricted Funds	14		
Total Funds		**570,568**	463,819

These financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes on pages 14 to 22 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the directors and signed on their behalf by

Peter Murray
Director

Date: 13th December 2023..

Company Registration number: NI615082
Charity Commission for NI number: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Surplus/(Deficit) for the year	106,749	97,474
Adjustments for:		
Depreciation	22,761	103,315
Release of deferred income	-	(149,568)
	22,761	(135,887)
Movements in working capital:		
Movement in receivables	(579)	1,031
Movement in payables	(72,487)	27,856
	(73,066)	28,887
Net cash (used in)/generated from operating activities	56,444	(9,526)
Cash flows from investing activities		
Payments to acquire property, plant and equipment	(44,203)	(59,385)
Repayment of borrowings	(17,637)	(13,585)
	(61,840)	(72,970)
Net (decrease)/increase in cash and cash equivalents	(5,396)	(82,496)
Cash and cash equivalents at beginning of financial year	443,478	525,974
Cash and cash equivalents at end of financial year	**438,082**	**443,478**

Cash and cash equivalents consist of:

	2023 £	2022 £
Cash at bank and in hand	**438,082**	**443,478**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

PIPS Suicide Prevention Ireland is a charitable company limited by guarantee, incorporated in Northern Ireland. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

The address of the registered office is as shown on page 2.

The charitable company constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

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

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Section 1A effective 1 January 2021 (Second Edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.2 Basis of Preparation

The financial statements are prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements:

2.3 Income and Endowments

i) Charitable Activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income is recognised in the Statement of Financial Activities when receivable. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

ii) Donations and fundraising

Income from donations or fundraising is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

iii) Other income

Income from donations or fundraising is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

ACCOUNTING POLICIES (continued)

2.4 Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

i) Charitable activities

This compromises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives. Charitable activities will include the costs of governance arrangements to the general running of the charitable company.

2.5 Fund Accounting

The charitable company has three types of funds for which it is responsible at the year-end:

Designated Funds – Such funds are held by the charitable company to meet the costs of future capital projects. The charitable company aims to withhold a portion of its surpluses each year to help meet these costs. These funds are in addition to the charitable company's reserve policy.

Unrestricted Funds – Funds which are expendable at the discretion of the directors in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Income received for specific purposes. Such purposes are within the overall aims of the charity.

2.6 Property, Plant and Equipment and Depreciation

Property, plant and equipment are initially recorded at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Land & Buildings	1% Straight Line
Property improvements	10% Straight Line
Fixtures, Fittings and Equipment	20% Reducing Balance

2.7 Taxation

As a charity, the charitable company is not liable to Corporation Tax.

2.8 Trade and other receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

2.9 Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at cost.

2.10 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying value 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 were the revision affects only that period, or in the period of the revision and future periods were the revision affects both current and future periods.

Critical judgements in applying the entity's accounting policies
There are no critical judgements in applying the company's accounting policies.

Critical accounting estimates and assumptions
There are no actual accounting estimates and assumptions.

2.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less.

2.12 Going Concern

The financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the directors, they do not consider there to be a risk to the going concern status of the charitable company.

2.13 Finance Costs

Finance Costs are charged to the Statement of Financial Activities over the term of the debt.

2.14 Financial instruments

i) Financial assets

Basic financial assets, including trade and other receivables, cash and bank balances and amounts owed by related parties and are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when: a) the contractual rights to the cash flows from the asset expire or are settled; or b) substantially all the risks and rewards of the ownership of the asset are transferred to another party; or c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

ii) Financial liabilities

Basic financial liabilities, including trade and other payables, bank loans and overdrafts and amounts owed to related parties 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

iii) Offsetting

Financial assets and liabilities are offset, and 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.

2.13 Pensions

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for the service, the excess is recognised as a prepayment.

3. INCOME AND ENDOWMENTS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £
Charitable activities:				
Capital grants	-	-	-	42,302
Revenue grants	-	242,348	16,395	129,707
		-	-	-
		-	-	-
Total from charitable activities	**-**	**242,348**	**16,395**	**172,009**
Donations and legacies:				
Other income	7,342	-	9,923	-
Donations	393,082	-	340,026	-
	400,424	**-**	**349,949**	**-**
Investment Income				
Bank deposit interest	-		-	-
	-	-	-	-
Total income	**400,424**	**242,348**	**366,344**	**172,009**

4. RESOURCES EXPENDED

	Unrestricted Funds 2023	Restricted Funds 2023	Unrestricted Funds 2022	Restricted Funds 2022
	£	£	£	£
Salaries and wages	36,724	242,348	123,451	126,752
Direct project and fundraising costs	19,031	-	1,323	808
Volunteer expenses	15,412	-	10,237	181
Rent and water charges	3,380	-	951	1,770
Insurance	3,546	-	3,609	-
Light, heat and power	10,767	-	7,554	-
Repairs and maintenance	32,634	-	2,745	-
Cleaning, hygiene, health and safety	17,723	-	11,152	4
Postage, stationery and printing	27,024	-	12,707	34
Promotion and advertising	27,990	-	17,840	558
Telephone and internet	18,731	-	16,418	-
Computer expenses	9,592	-	5,664	-
Travel and subsistence	6,137	-	2,934	132
Audit and accountancy	9,254	-	5,498	-
Professional fees	20,625	-	64,894	-
Sundry expenses	6,966	-	5,998	172
Subscriptions	1,386	-	413	-
Depreciation	22,761	-	12,460	1,221
Bank charges	298	-	363	-
Loan interest	3,694	-	3,034	-
Total expenditure	**293,675**	**242,348**	**309,245**	**131,634**

5. NET INCOME / EXPENDITURE FOR THE YEAR

Net income / (expenditure) is stated after charging / (crediting):

	2023	2022
	£	£
Depreciation of property, plant and equipment	22,761	13,681
Independent auditors' remuneration	5,000	4,500

6. AUDITORS' REMUNERATION

The independent auditors' remuneration amounts to £5,000 (2022: £4,500)

7. STAFF COSTS AND EMPLOYEE BENEFITS

The average number of persons employed by the company during the year was 11 (2022:11).

The total staff costs and employees' benefits was as follows:

	2023	2022
	£	£
Wages and salaries	257,450	233,116
Social Security costs	16,466	13,063
Pension costs	5,156	4,024
	279,072	**250,203**

No employee of the charitable company received total employee benefits of more than £60,000.

8. DIRECTORS EMOLUMENTS

The directors received nor waived any remuneration or other benefits during the year and no reimbursement of expenses.

9. PROPERTY, PLANT AND EQUIPMENT

	Freehold land and buildings	Property improvements	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	141,094	93,621	60,567	295,282
Additions	-	19,367	24,836	44,203
Disposals	-	-	-	-
At 31 March 2023	141,094	112,988	85,403	339,485
Depreciation				
At 1 April 2022	8,462	42,511	25,132	76,105
Charge for year	1,411	10,525	10,826	22,762
Disposals	-	-	-	-
At 31 March 2022	9,873	53,036	35,958	98,867
Net Book Values				
At 31 March 2023	**131,221**	**59,952**	**49,445**	**240,618**
At 31 March 2022	**132,632**	**51,110**	**35,435**	**219,177**

10. Security

At 31 March 2023, there was one outstanding charges held against the company relating to the property held by the charitable company. Abbey House, in Enniskillen. The charge, dated 27 January 2016, is held by Ulster Community Investment Trust.

11. RECEIVABLES

	2023	2022
	£	£
Grants and other receivables	2,205	989
Prepayments and accrued income	4,744	4,744
Other debtors	-	637
	6,949	**6,370**

12. PAYABLES: amounts falling due within one year

	2023	2022
	£	£
Loans	24,892	24,892
Trade creditors	7,914	20,521
Other taxes and social security	1,131	5,836
Other creditors and accrued expenses	7,921	11,439
Deferred income	12,896	64,553
	54,754	**127,241**

13. PAYABLES: amounts falling due after one year

	2023	2022
	£	£
Loans	60,327	77,965
	60,327	**77,965**

The loan is secured by mortgage and debentures over the charitable company's land and buildings.

13. ANALYSIS OF NET ASSETS

	Designated Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Unrestricted Funds	Restricted Funds
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Property, Plant & Equipment	-	240,618	-	-	219,177	-
Current Assets	-	445,031	-	-	405,107	44,740
Current Liabilities		(54,754)	-	-	(127,241)	-
Non-current Liabilities	-	(60,327)	-	-	(77,965)	-
	-	570,568	-	-	419,078	44,740

14. ANALYSIS OF FUNDS

	Opening balance	Income	Expenditure	Transfers between funds	Closing balance
	£	£	£	£	£
Greystone Charitable Trust	32,302	242,348	(242,348)	(32,302)	-
National Lottery	8,779	-	-	(8,779)	-
VCSE COVID Recovery	1,159	-	-	(1,159)	-
BCC PPE capital grant	2,500	-	-	(2,500)	-
Restricted Funds	44,740	242,348	(242,348)	(44,740)	-
Unrestricted Funds	419,079	400,424	(293,675)	44,740	570,568
Total Funds	463,819	642,772	(536,023)	-	570,568

All restricted funds are considered to have been properly expended in the course of the charity's activities.

PIPS Suicide Prevention Ireland

Northern Ireland - Charity number 104726

Annual return

Company Number: NI615082
Charity Commission for NI: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by guarantee)

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CavanaghKelly

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

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CavanaghKelly

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

GENERAL INFORMATION

Directors	Dr Jennifer Ann Betts Vivian McKinnion Peter Murray Kerri Pollock Ciara Scannell (Appointed 31 August 2022) Rev William Shaw Stephen Trueick (Appointed 27 July 2022) Jude Copeland (Appointed 27 June 2023)
Registered Office	279-281 Antrim Road Belfast BT15 2GZ
Company registration number	NI615082
Charity Commission for NI number	NIC104726
Auditors	CavanaghKelly 36-38 Northland Row Dungannon BT71 6AP
Bankers	Ulster Bank 202-206 York Street Belfast BT15 1HY

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The directors, who are the trustees for the purpose of charity law, present their report and the audited financial statements of the charitable company for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and the Companies Act 2006.

Reference and Administration Details
The reference and administration details of the charity are as shown on page 2.

Objectives and Activities

Objectives
The charity's objectives are specifically restricted to the following:

1. To advance health and the saving of lives and in particular:
   a. contribute to the prevention of suicide and self-harm by offering early intervention and other assistance to those at risk, their families and/or their carer's;
   b. promote the fostering of positive mental health and improving the emotional wellbeing of people residing in Ireland
2. To advance the education of the public and raise awareness of, the causes and effects of suicide, the actions that can be taken to prevent suicides and the support available to reduce suicides.

PIPS' Mission Statement
We help individuals, families and organisations who have been affected by suicide or mental un-wellness and we do this by:

- Providing support and counselling services in an accessible and non-judgmental space for individuals to understand themselves and to better navigate their personal path in life;
- Providing a neutral, compassionate and supportive environment by offering a space for peer groups to share their experiences of emotional challenges;
- Working with organisations to nurture a culture of awareness and understanding of mental wellness, by providing specialist training and volunteering opportunities;
- Working with local communities and government bodies to influence societal change with the aim to advance the understanding of suicide and mental wellness within Ireland.

PIPS' Vision Statement
Striving for a compassionate society free from suicide.

Building upon success
The organisation has, at its core, a commitment to the community, appropriate interventions and services along with core principles and values.

PIPS Values
1. We value active and non-judgemental listening to fully understand the needs of our clients and Stakeholders, to promote positive change;
2. We value engaging with our clients and Stakeholders in a compassionate and empathetic manner, to deepen connections and support transformational change;
3. We value the ability to be adaptable and flexible in an ever changing world, moving quickly and decisively;
4. We value respect by accepting each individual for who they are which enables us to build strong relationships based on trust and safety;
5. We value confidentiality as the foundation of maintaining trusting relationships with our Stakeholders, by handling all information with the utmost care, privacy and in keeping with ethical boundaries.

6. We value our courage to do the right thing, influence societal change, by challenging the status quo and transforming our communities;
7. We value our Commitment to Excellence in promoting mental wellness by maintaining the highest standards, by continually learning, improving and innovating;
8. We value integrity as the fundamental basis of how we operate, by consistently behaving in a moral, ethical, transparent, accountable and honest manner;
9. We value self-determination where individuals have the right to make their own decisions and choices, so that they become active participants in their own journey.

The organisation's key strengths include:

- Excellent reputation and commitment built up over many years;
- Recognised brand and service with Suicide Prevention and Self Harm;
- Excellent diverse committed team of staff, board and volunteers;
- No appointment needed, crisis drop in service available.

Strategic Goals

PIPS' Board, staff, volunteers and families are working together to deliver on the following strategic goals:

- To be recognised as a provider of diverse high-quality services which prevent suicide and promote mental wellness throughout Ireland;
- To evaluate and optimise organisational resources to ensure that a high quality of service is delivered consistently to all Stakeholders;
- To increase public engagement and strengthen financial resilience in order to support our service delivery;
- To influence societal policy and empower individuals and communities in the area of mental health.

PIPS has a small dedicated team of paid staff and volunteers supporting those in need, operating the 'no appointment' service. The Charity provides immediate support without delay whilst providing a gateway and referral mechanism to a range of other specialist services in addition to facilitating family peer support groups.

PIPS' Care Team Services

PIPS' care service has continued to provide one to one counselling and befriending throughout the COVID Pandemic, initially working remotely, then returning when safe to do so. There has been a rise in the number of people accessing the service, where crisis response action has been required. As a direct result of this increase, PIPS has increased its reliance on volunteer counsellors and recruited two additional Child and Youth Counsellors.

During this reporting period PIPS had carried out 11,558 client sessions (2022: 15,057), of which 3,345 were children (age 4-18yrs old) (2022: 2,204). This total increase in clients during this period has been due mainly to post Covid lockdown and resultant isolation coupled with financial concerns /furlough.

PIPS Care Team receive referrals from other voluntary and statutory organisations and also make referrals to other agencies and signpost as appropriate.

Social media

Social media activity, engagement and followers includes: Facebook likes 20,649 (2022: 20,085); Instagram followers 4,184 (2022: 2,785) and X (previously Twitter) followers 6,277 (2022: 6,188).

Events and Fundraising

A limited amount of fundraising events were held by donors during this reporting period, as people return to a post-COVID society.

Financial Review

Public Benefit Statement
The directors of PIPS Suicide Prevention Ireland confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2023 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charitable company in the year ended 31 March 2023.

Financial Performance
The financial performance was in line with the Board of Directors' expectations. The charitable company remains in a sound financial position at the year end. The results for the year are set out in detail on pages 11 to 22. The charitable company had total income for the year of £642,772 (2022: £538,353), total expenditure of £536,023 (2022: £440,879) and returned net incoming resources for the year of £106,749 (2021: £97,474).
At 31 March 2023, the total funds of the charitable company amounted to £570,568 (2022: £463,819) comprising of £570,568 of unrestricted funds. The Trustees consider that the unrestricted funds of the charity are sufficient and adequate to fulfil its obligations. Principal sources of funding and how this has supported the key objectives of the charitable company are disclosed in the notes to the financial statements.

Reserves Policy
The charitable company does not maintain a formal reserves policy. However, the Board of Directors continue to monitor the level of reserves held by the charitable company and are satisfied that these are adequate to meet any unforeseen expenditure incurred. The target for unrestricted fund reserves is twelve months running costs in cash at bank.

Structure, Governance and Management
Organisational structure
The charitable company is a company limited by guarantee, not having a share capital.

The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

In accordance with the Articles of Association, the members to retire by rotation shall be those who have been longest in office since their last election, and the relevant motion will be put at the Annual General Meeting. A retiring member shall be eligible for re-election.

Directors
The Directors during the year are the same as the Directors as listed on page 2.

Taxation status
The company is recognised as a charity by HM Revenue & Customs. Accordingly, the company has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992.

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

Directors' Responsibilities Statement
The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Auditor
In so far as the directors, who held office at the date of approval of these financial statements, are aware:

- There is no relevant audit information of which the company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company exemption
This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Auditors
CavanaghKelly are deemed to be reappointed auditors in accordance with Section 487(2) of the Companies Act 2006.

This report was approved by the Board on 11 October 2023 and signed on its behalf by:

Rev William Shaw
Director

Company Registration number: NI615082
Charity Commission for NI number: 104726

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of PIPS Suicide Prevention Ireland ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice) applying Section 1A of that standard.

This report is made solely to the charitable company's directors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its total incoming resources and expenditure of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) 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 charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information
The directors are responsible for the other information. The other information comprises the information included in the Directors' Report, 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies, or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Directors' Report.

Responsibilities of Directors
As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charitable company for the purpose of charity law), 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit in respect of fraud are to assess the risk of material misstatement due to fraud, design and implement appropriate responses to those assessed risks and to respond appropriately to instances of fraud or suspected fraud identified during the course of our audit. However, the primary responsibility for the prevention and detection of fraud rests with management and those charged with governance of the company.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company's financial statements and considered the most significant are the Companies Act 2006 and Financial Reporting Standards (FRS102);
- We have assessed the risk of material misstatement of the financial statements, including risk of material misstatement due to fraud and how it might occur by holding discussions with management and those charged with governance;
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations;
- Understanding the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations; and
- Discussions amongst the audit engagement team regarding how fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified the following potential areas where fraud may occur: timing of revenue recognition and management override.

The audit response to risks identified included:

- Reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with the relevant laws and regulations above;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are reasonable and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Mr. Ryan Falls FCA
(Senior Statutory Auditor)

For and on behalf of
CavanaghKelly
Chartered Accountants and Statutory Auditors
36 – 38 Northland Row
Dungannon
Co. Tyrone
BT71 6AP

Date:

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds - restated
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
Income and endowments from: (Note 3)								
Charitable Activities	-	-	242,348	**242,348**	-	16,395	172,009	**188,404**
Donations and legacies	-	400,424	-	**400,424**	-	349,949	-	**349,949**
Total	-	400,424	242,348	**642,772**	-	366,344	172,009	**538,353**
Expenditure on: (Note 4)								
Charitable activities	-	(293,675)	(242,348)	**(536,023)**	-	(309,245)	(131,634)	**(440,879)**
Total	-	(293,675)	(242,348)	**(536,023)**	-	(309,245)	(131,634)	**(440,879)**
Net income / (expenditure) for the year	-	106,749	-	**106,749**	-	57,099	40,375	**97,474**
Transfers between funds	-	44,740	(44,740)	**-**	-	-	-	**-**
Reconciliation of funds								
Total funds brought forward	-	419,079	44,740	**463,819**	-	361,980	4,365	**366,345**
Total funds carried forward	-	570,568	-	**570,568**	-	419,079	44,740	**463,819**

The above Statement of Financial Activities includes all information as required to be disclosed by the Companies Act 2006.

All of the activities of the company are classed as continuing. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents. The Statement of Financial Activities includes all gains and losses recognised during the year.
The notes on pages 14 to 22 form an integral part of the financial statements.

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Note	2023	2022
		£	£
Fixed Assets			
Property, Plant and Equipment	9	**240,618**	219,177
Current Assets		-	-
Inventories	11	**6,949**	6,370
Receivables		**438,082**	443,478
Cash at bank and in hand		**445,031**	449,848
Payables: amounts falling due within one year	12	**(54,754)**	(127,241)
Net Current assets/(liabilities)		**390,277**	322,607
Total assets less current liabilities		**630,895**	541,784
Payables: amounts falling due after more than one year		**(60,327)**	(77,965)
Net Assets	13	**570,568**	463,819
		£	£
REPRESENTED BY:			
			-
Designated Funds	14	570,568	419,079
Unrestricted Funds	14	-	44,740
Restricted Funds	14		
Total Funds		**570,568**	463,819

These financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes on pages 14 to 22 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the directors and signed on their behalf by

Peter Murray
Director

Date: 13th December 2023..

Company Registration number: NI615082
Charity Commission for NI number: 104726

PIPS SUICIDE PREVENTION IRELAND
(Charitable Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Surplus/(Deficit) for the year	106,749	97,474
Adjustments for:		
Depreciation	22,761	103,315
Release of deferred income	-	(149,568)
	22,761	(135,887)
Movements in working capital:		
Movement in receivables	(579)	1,031
Movement in payables	(72,487)	27,856
	(73,066)	28,887
Net cash (used in)/generated from operating activities	56,444	(9,526)
Cash flows from investing activities		
Payments to acquire property, plant and equipment	(44,203)	(59,385)
Repayment of borrowings	(17,637)	(13,585)
	(61,840)	(72,970)
Net (decrease)/increase in cash and cash equivalents	(5,396)	(82,496)
Cash and cash equivalents at beginning of financial year	443,478	525,974
Cash and cash equivalents at end of financial year	**438,082**	**443,478**

Cash and cash equivalents consist of:

	2023 £	2022 £
Cash at bank and in hand	**438,082**	**443,478**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

PIPS Suicide Prevention Ireland is a charitable company limited by guarantee, incorporated in Northern Ireland. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

The address of the registered office is as shown on page 2.

The charitable company constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

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

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Section 1A effective 1 January 2021 (Second Edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.2 Basis of Preparation

The financial statements are prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements:

2.3 Income and Endowments

i) Charitable Activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income is recognised in the Statement of Financial Activities when receivable. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

ii) Donations and fundraising

Income from donations or fundraising is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

iii) Other income

Income from donations or fundraising is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

ACCOUNTING POLICIES (continued)

2.4 Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

i) Charitable activities

This compromises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives. Charitable activities will include the costs of governance arrangements to the general running of the charitable company.

2.5 Fund Accounting

The charitable company has three types of funds for which it is responsible at the year-end:

Designated Funds – Such funds are held by the charitable company to meet the costs of future capital projects. The charitable company aims to withhold a portion of its surpluses each year to help meet these costs. These funds are in addition to the charitable company's reserve policy.

Unrestricted Funds – Funds which are expendable at the discretion of the directors in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Income received for specific purposes. Such purposes are within the overall aims of the charity.

2.6 Property, Plant and Equipment and Depreciation

Property, plant and equipment are initially recorded at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Land & Buildings	1% Straight Line
Property improvements	10% Straight Line
Fixtures, Fittings and Equipment	20% Reducing Balance

2.7 Taxation

As a charity, the charitable company is not liable to Corporation Tax.

2.8 Trade and other receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

2.9 Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at cost.

2.10 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying value 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 were the revision affects only that period, or in the period of the revision and future periods were the revision affects both current and future periods.

Critical judgements in applying the entity's accounting policies
There are no critical judgements in applying the company's accounting policies.

Critical accounting estimates and assumptions
There are no actual accounting estimates and assumptions.

2.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less.

2.12 Going Concern

The financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the directors, they do not consider there to be a risk to the going concern status of the charitable company.

2.13 Finance Costs

Finance Costs are charged to the Statement of Financial Activities over the term of the debt.

2.14 Financial instruments

i) Financial assets

Basic financial assets, including trade and other receivables, cash and bank balances and amounts owed by related parties and are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when: a) the contractual rights to the cash flows from the asset expire or are settled; or b) substantially all the risks and rewards of the ownership of the asset are transferred to another party; or c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

ii) Financial liabilities

Basic financial liabilities, including trade and other payables, bank loans and overdrafts and amounts owed to related parties 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

iii) Offsetting

Financial assets and liabilities are offset, and 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.

2.13 Pensions

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for the service, the excess is recognised as a prepayment.

3. INCOME AND ENDOWMENTS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £
Charitable activities:				
Capital grants	-	-	-	42,302
Revenue grants	-	242,348	16,395	129,707
		-	-	-
		-	-	-
Total from charitable activities	**-**	**242,348**	**16,395**	**172,009**
Donations and legacies:				
Other income	7,342	-	9,923	-
Donations	393,082	-	340,026	-
	400,424	**-**	**349,949**	**-**
Investment Income				
Bank deposit interest	-		-	-
	-	-	-	-
Total income	**400,424**	**242,348**	**366,344**	**172,009**

4. RESOURCES EXPENDED

	Unrestricted Funds 2023	Restricted Funds 2023	Unrestricted Funds 2022	Restricted Funds 2022
	£	£	£	£
Salaries and wages	36,724	242,348	123,451	126,752
Direct project and fundraising costs	19,031	-	1,323	808
Volunteer expenses	15,412	-	10,237	181
Rent and water charges	3,380	-	951	1,770
Insurance	3,546	-	3,609	-
Light, heat and power	10,767	-	7,554	-
Repairs and maintenance	32,634	-	2,745	-
Cleaning, hygiene, health and safety	17,723	-	11,152	4
Postage, stationery and printing	27,024	-	12,707	34
Promotion and advertising	27,990	-	17,840	558
Telephone and internet	18,731	-	16,418	-
Computer expenses	9,592	-	5,664	-
Travel and subsistence	6,137	-	2,934	132
Audit and accountancy	9,254	-	5,498	-
Professional fees	20,625	-	64,894	-
Sundry expenses	6,966	-	5,998	172
Subscriptions	1,386	-	413	-
Depreciation	22,761	-	12,460	1,221
Bank charges	298	-	363	-
Loan interest	3,694	-	3,034	-
Total expenditure	**293,675**	**242,348**	**309,245**	**131,634**

5. NET INCOME / EXPENDITURE FOR THE YEAR

Net income / (expenditure) is stated after charging / (crediting):

	2023	2022
	£	£
Depreciation of property, plant and equipment	22,761	13,681
Independent auditors' remuneration	5,000	4,500

6. AUDITORS' REMUNERATION

The independent auditors' remuneration amounts to £5,000 (2022: £4,500)

7. STAFF COSTS AND EMPLOYEE BENEFITS

The average number of persons employed by the company during the year was 11 (2022:11).

The total staff costs and employees' benefits was as follows:

	2023	2022
	£	£
Wages and salaries	257,450	233,116
Social Security costs	16,466	13,063
Pension costs	5,156	4,024
	279,072	**250,203**

No employee of the charitable company received total employee benefits of more than £60,000.

8. DIRECTORS EMOLUMENTS

The directors received nor waived any remuneration or other benefits during the year and no reimbursement of expenses.

9. PROPERTY, PLANT AND EQUIPMENT

	Freehold land and buildings	Property improvements	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	141,094	93,621	60,567	295,282
Additions	-	19,367	24,836	44,203
Disposals	-	-	-	-
At 31 March 2023	141,094	112,988	85,403	339,485
Depreciation				
At 1 April 2022	8,462	42,511	25,132	76,105
Charge for year	1,411	10,525	10,826	22,762
Disposals	-	-	-	-
At 31 March 2022	9,873	53,036	35,958	98,867
Net Book Values				
At 31 March 2023	**131,221**	**59,952**	**49,445**	**240,618**
At 31 March 2022	**132,632**	**51,110**	**35,435**	**219,177**

10. Security

At 31 March 2023, there was one outstanding charges held against the company relating to the property held by the charitable company. Abbey House, in Enniskillen. The charge, dated 27 January 2016, is held by Ulster Community Investment Trust.

11. RECEIVABLES

	2023	2022
	£	£
Grants and other receivables	2,205	989
Prepayments and accrued income	4,744	4,744
Other debtors	-	637
	6,949	**6,370**

12. PAYABLES: amounts falling due within one year

	2023	2022
	£	£
Loans	24,892	24,892
Trade creditors	7,914	20,521
Other taxes and social security	1,131	5,836
Other creditors and accrued expenses	7,921	11,439
Deferred income	12,896	64,553
	54,754	**127,241**

13. PAYABLES: amounts falling due after one year

	2023	2022
	£	£
Loans	60,327	77,965
	60,327	**77,965**

The loan is secured by mortgage and debentures over the charitable company's land and buildings.

13. ANALYSIS OF NET ASSETS

	Designated Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Unrestricted Funds	Restricted Funds
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Property, Plant & Equipment	-	240,618	-	-	219,177	-
Current Assets	-	445,031	-	-	405,107	44,740
Current Liabilities		(54,754)	-	-	(127,241)	-
Non-current Liabilities	-	(60,327)	-	-	(77,965)	-
	-	570,568	-	-	419,078	44,740

14. ANALYSIS OF FUNDS

	Opening balance	Income	Expenditure	Transfers between funds	Closing balance
	£	£	£	£	£
Greystone Charitable Trust	32,302	242,348	(242,348)	(32,302)	-
National Lottery	8,779	-	-	(8,779)	-
VCSE COVID Recovery	1,159	-	-	(1,159)	-
BCC PPE capital grant	2,500	-	-	(2,500)	-
Restricted Funds	44,740	242,348	(242,348)	(44,740)	-
Unrestricted Funds	419,079	400,424	(293,675)	44,740	570,568
Total Funds	463,819	642,772	(536,023)	-	570,568

All restricted funds are considered to have been properly expended in the course of the charity's activities.