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Teen Line Ireland Limited
(A company limited by guarantee, without a share capital)
Directors' Report and Financial Statements
for the period ended 31 December 2016

Teen Line Ireland Limited
(A company limited by guarantee, without a share capital)
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Teen Line Ireland Limited

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DIRECTORS AND OTHER INFORMATION

Directors	Bernard Doyle John O'Donnell Niamh Hannan Siobhan O'Shea
Company Secretary	John O'Donnell
Company Number	401276
Charity Number	CHY 16548
Registered Office	St. Dominic's Shopping Centre Old Bawn, Tallaght, Dublin 24
Auditors	Francis Brophy & Company Chartered Accountants and Registered Auditors 8-9 Marino Mart Fairview Dublin 3
Bankers	Allied Irish Banks plc.

Teen Line Ireland Limited

(A company limited by guarantee, without a share capital)

DIRECTORS' REPORT

for the period ended 31 December 2016

The directors present their report and the audited financial statements for the period ended 31 December 2016.

Principal Activity and Review of the Business

Teen Line Ireland is a charitable company that provides a telephone counselling service for teenagers, to offer advice and reassurance in helping teenagers cope with their troubles.

The Company is limited by guarantee not having a share capital

There has been no significant change in these activities during the period ended 31 December 2016

Financial Results

The deficit for the period after providing for depreciation amounted to €(22,710) (Sep 15 - €(3,439)).

At the end of the period, the company has assets of €2,970 (Sep 15 - €28,325) and liabilities of €8,150 (Sep 15 - €10,795). The net assets of the company have decreased by €(22,710).

Directors and Secretary

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

Bernard Doyle
John O'Donnell
Niamh Hannan
Siobhan O'Shea

The secretary who served throughout the period was John O'Donnell.

There were no changes in shareholdings between 31 December 2016 and the date of signing the financial statements.

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

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Statement of Financial Position Events

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

Auditors


Francis Brophy & Company, (Chartered Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at St Dominic's Shopping Centre, Old Bawn, Tallaght, Dublin 24.

Signed on behalf of the board


Bernard Doyle
Director


John O'Donnell
Director

Date: 31 August 2018

Teen Line Ireland Limited

(A company limited by guarantee, without a share capital)

DIRECTORS' RESPONSIBILITIES STATEMENT

for the period ended 31 December 2016

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

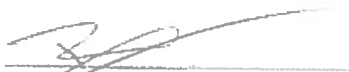
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

Signed on behalf of the board



Bernard Doyle
Director



John O'Donnell
Director

Date: 31 August 2018

INDEPENDENT AUDITOR'S REPORT

to the Members of Teen Line Ireland Limited

(A company limited by guarantee, without a share capital)

We have audited the financial statements of Teen Line Ireland Limited for the period ended 31 December 2016 which comprise the Income Statement, the Statement of Financial Position, the Statement of Cash Flows and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2016 and of its deficit for the period then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

Matters on which we are required to report by exception

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

Francis Brophy F.C.A
for and on behalf of
FRANCIS BROPHY & COMPANY
Chartered Accountants and Registered Auditors
8-9 Marino Mart
Fairview
Dublin 3

Date: _____

Teen Line Ireland Limited

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INCOME STATEMENT

for the period ended 31 December 2016

	Notes	Dec 16 €	Sep 15 €
Income		99,341	69,019
Expenditure		<u>(122,051)</u>	<u>(72,458)</u>
Deficit before tax		(22,710)	(3,439)
Tax on deficit		-	-
Deficit for the period		<u>(22,710)</u>	<u>(3,439)</u>
Total comprehensive income		<u>(22,710)</u>	<u>(3,439)</u>

Approved by the board on 31 August 2018 and signed on its behalf by:


Bernard Doyle
Director


John O'Donnell
Director

Teen Line Ireland Limited
 (A company limited by guarantee, without a share capital)
STATEMENT OF FINANCIAL POSITION
 as at 31 December 2016

	Notes	Dec 16 €	Sep 15 €
Non-Current Assets			
Property, plant and equipment	6	1,476	-
Current Assets			
Receivables	7	-	85
Cash and cash equivalents		1,494	28,240
		1,494	28,325
Payables: Amounts falling due within one year	8	(8,150)	(10,795)
Net Current (Liabilities)/Assets		(6,656)	17,530
Total Assets less Current Liabilities		(5,180)	17,530
Reserves			
Income statement		(5,180)	17,530
Equity attributable to owners of the company		(5,180)	17,530

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 31 August 2018 and signed on its behalf by:


 Bernard Doyle
 Director


 John O'Donnell
 Director

Teen Line Ireland Limited
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STATEMENT OF CASH FLOWS
for the period ended 31 December 2016

	Notes	Dec 16 €	Sep 15 €
Cash flows from operating activities			
Deficit for the period		(22,710)	(3,439)
Adjustments for:			
Depreciation		369	2,296
		<u>(22,341)</u>	<u>(1,143)</u>
Movements in working capital:			
Movement in receivables		85	1,335
Movement in payables		(2,645)	(1,822)
		<u>(24,901)</u>	<u>(1,630)</u>
Cash flows from investing activities			
Payments to acquire property, plant and equipment		(1,845)	-
		<u>(26,746)</u>	<u>(1,630)</u>
Net decrease in cash and cash equivalents			
Cash and cash equivalents at beginning of financial period		<u>28,240</u>	<u>29,870</u>
Cash and cash equivalents at end of financial period	11	<u><u>1,494</u></u>	<u><u>28,240</u></u>

Teen Line Ireland Limited

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 31 December 2016

1. GENERAL INFORMATION

Teen Line Ireland Limited is a company limited by guarantee incorporated in the Republic of Ireland. St. Dominic's Shopping Centre, Old Bawn, Tallaght, Dublin 24, is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

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

Statement of compliance

The financial statements of the company for the year ended 31 December 2016 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 20% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other receivables

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

Trade and other payables

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

Teen Line Ireland Limited

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NOTES TO THE FINANCIAL STATEMENTS

for the period ended 31 December 2016

continued

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

3. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 15 month period ended 31 December 2016.

4. OPERATING DEFICIT	Dec 16 €	Sep 15 €
Operating deficit is stated after charging:		
Depreciation of property, plant and equipment	<u>369</u>	<u>2,296</u>

5. EMPLOYEES

The average monthly number of employees, including directors, during the period was 0, (Sep 15 - 0).

	Dec 16 Number	Sep 15 Number
Directors	4	4
Staff	-	3
	<u>4</u>	<u>7</u>

6. PROPERTY, PLANT AND EQUIPMENT

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 October 2015	22,948	22,948
Additions	1,845	1,845
	<u>24,793</u>	<u>24,793</u>
At 31 December 2016		
Depreciation		
At 1 October 2015	22,948	22,948
Charge for the period	369	369
	<u>23,317</u>	<u>23,317</u>
At 31 December 2016		
Carrying amount		
At 31 December 2016	<u>1,476</u>	<u>1,476</u>

Teen Line Ireland Limited

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NOTES TO THE FINANCIAL STATEMENTS

for the period ended 31 December 2016

continued

7. RECEIVABLES	Dec 16	Sep 15
	€	€
Prepayments	-	85
	<u> </u>	<u> </u>
8. PAYABLES	Dec 16	Sep 15
Amounts falling due within one year	€	€
Taxation	-	898
Accruals	8,150	9,897
	<u> </u>	<u> </u>
	<u>8,150</u>	<u>10,795</u>

9. CAPITAL COMMITMENTS

The company had no material capital commitments at the period-ended 31 December 2016.

10. EVENTS AFTER END OF REPORTING PERIOD

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

11. CASH AND CASH EQUIVALENTS	Dec 16	Sep 15
	€	€
Cash and bank balances	1,494	28,240
	<u> </u>	<u> </u>

12. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 31 August 2018.

TEEN LINE IRELAND LIMITED
(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2016

NOT COVERED BY THE REPORT OF THE AUDITORS

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Teen Line Ireland Limited

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS TRADING STATEMENT

for the period ended 31 December 2016

	Schedule	Dec 16 €	Sep 15 €
Income		<u>99,341</u>	<u>69,019</u>
Gross surplus Percentage		<u>100.0%</u>	<u>100.0%</u>
Overhead expenses	1	<u>(122,051)</u>	<u>(72,458)</u>
Net deficit		<u><u>(22,710)</u></u>	<u><u>(3,439)</u></u>

Teen Line Ireland Limited

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : OVERHEAD EXPENSES

for the period ended 31 December 2016

	Dec 16 €	Sep 15 €
Administration Expenses		
Wages and salaries	-	28,158
Staff training	2,258	-
Fund Raising Expense	24,289	1,414
Rent payable	15,400	17,480
Rates	1,685	-
Insurance	851	950
Light and heat	2,259	2,060
Repairs and maintenance	10,351	3,037
Printing, postage and stationery	2,650	138
Advertising	25,805	3,796
Telephone	2,820	-
Motor expenses	6,795	7,964
Travelling and entertainment	18,264	-
Accountancy	5,549	3,690
Bank charges	639	326
General expenses	2,067	1,149
Depreciation of property, plant and equipment	369	2,296
	<hr/>	<hr/>
	122,051	72,458
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