

Company Registration No. 82321 (Eire)

TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2013

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
COMPANY INFORMATION**

Directors

Phyllis Crowe
Mary McGovern
Siobhan Roddy
Thomas Quigley
Ruth Barrington (Appointed 25 July 2013)
Anne Egan
Louise Graham
Christina Hughes
Marie- Louise Naughton (Appointed 25 July 2013)
Ciara McKenna
Dearbhla Ni Riordain (Appointed 25 July 2013)
Mary McCarthy

Secretary Christina Hughes

Company number 82321

Registered Charity Number 8877

Registered office 14 Gandon House,
Custom House Square,
IFSC,
Dublin 1.

Auditors Browne Murphy & Hughes
Chartered & Certified Accountants
& Registered Auditors
28 Upper Fitzwilliam Street
Dublin 2

Business address 14 Gandon House,
Custom House Square,
IFSC,
Dublin 1.

Bankers Bank of Ireland
Lower Baggot St.,
Dublin 2

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
COMPANY INFORMATION**

ICS Building Society
New Century House,
IFSC,
Mayor Street Lower,
Dublin 1.

Officers Details

Dr. Ruth Barrington	(Chairperson)
Christina Hughes	(Secretary)
Dr. Thomas Quigley	(Treasurer)

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
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TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN (A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL) DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2013

The directors present their report and financial statements for the year ended 31 December 2013.

Principal activities and review of the business

The principal activity of the company continued to be that of providing support and service to unmarried parents and their children.

The organisation complies with The Governance Code for the Community, Voluntary and Charitable Sector in Ireland.

The principal risks and uncertainties facing the company going forward is the level of funding which will be received . The directors are actively involved in reviewing their costs in order that they may counteract any future decreases.

Results and dividends

The results for the year are set out on page 5.

Directors

The following directors have held office since 1 January 2013:

Leonie Lunny	(Resigned 25 July 2013)
Eilish Craig	(Resigned 25 July 2013)
Phyllis Crowe	
Mary McGovern	
Berit Andersen	(Resigned 31 January 2013)
Siobhan Roddy	
Thomas Quigley	
Ruth Barrington	(Appointed 25 July 2013)
Anne Egan	
Louise Graham	
Christina Hughes	
Marie- Louise Naughton	(Appointed 25 July 2013)
Ciara McKenna	
Dearbhla Ni Riordain	(Appointed 25 July 2013)
Mary McCarthy	

Directors' interests

This is a company limited by guarantee and not having a share capital.

Books of account

The company's directors are aware of their responsibilities, under section 202 of the Companies Act 1990 to maintain proper books of account and are discharging their responsibility by employing experienced staff and ensuring that sufficient company resources are available for the task.

The books of account are held at the company's registered office, 14 Gandon House, Custom House Square, IFSC, Dublin 1. .

Auditors

In accordance with the Companies Act 1963, section 160(2), Browne Murphy & Hughes continue in office as auditors of the company.

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

Statement of directors' responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

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 company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2012. 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.

By order of the board

.....
Thomas Quigley
Director
.....

.....
Christina Hughes
Director

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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INDEPENDENT AUDITORS' REPORT**

**TO THE MEMBERS OF TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN**

We have audited the financial statements of Treoir The National Federation of Services for Unmarried Parents and Their Children for the year ended 31 December 2013 set out on pages 5 to 14. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of the directors and auditors

As described in the Statement of Directors' Responsibilities on page 2 the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Acts, 1963 to 2012. We also report to you whether in our opinion: proper books of account have been kept by the company and whether the information given in the directors' report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit, and whether the company's balance sheet and its profit and loss account are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding the directors' remuneration and transactions is not disclosed and, where practicable, include such information in our report.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
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(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)**

INDEPENDENT AUDITORS' REPORT (CONTINUED)

**TO THE MEMBERS OF TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN**

Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2013 and of its surplus for the year then ended ; and
- have been properly prepared in accordance with the requirements of the Companies Acts, 1963 to 2012.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion, proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion, the information given in the directors' report is consistent with the financial statements.

Jim Murphy
For and on behalf of
Browne Murphy & Hughes

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Chartered & Certified Accountants
& Registered Auditors
28 Upper Fitzwilliam Street
Dublin 2

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013**

	Notes	2013 €	2012 €
Turnover	2	595,813	676,634
Administrative expenses		(594,851)	(649,934)
Operating Surplus	3	962	26,700
Other interest receivable and similar income	4	548	1,538
Interest payable and similar charges	5	(121)	(193)
Surplus on ordinary activities before taxation		1,389	28,045
Tax on profit on ordinary activities	6	-	-
Surplus for the year	14	1,389	28,045

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the income and expenditure account.

Approved by the board on

Thomas Quigley
Director

Christina Hughes
Director

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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BALANCE SHEET**

AS AT 31 DECEMBER 2013

	Notes	2013 €	€	2012 €	€
Fixed assets					
Intangible assets	7	-		1,965	
Tangible assets	8	4,133		10,015	
			4,133		11,980
Current assets					
Debtors	9	9,854		2,709	
Cash at bank and in hand		95,209		173,798	
		105,063		176,507	
Creditors: amounts falling due within one year	10	(13,755)		(16,242)	
Net current assets			91,308		160,265
Total assets less current liabilities			95,441		172,245
Deferred Income	11		(39,978)		(118,170)
			55,463		54,075
Capital and reserves					
Income and expenditure account	14		55,463		54,075
Members' funds	15		55,463		54,075

Approved by the board and authorised for issue on

.....
Thomas Quigley
Director

.....
Christina Hughes
Director

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
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CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2013

	€	2013 €	€	2012 €
Net cash (outflow)/inflow from operating activities		(79,016)		41,652
Returns on investments and servicing of finance				
Interest received	548		1,538	
Interest element of finance lease rentals	(121)		(193)	
Net cash inflow for returns on investments and servicing of finance		427		1,345
Capital expenditure				
Payments to acquire tangible assets	-		(12,277)	
Net cash outflow for capital expenditure		-		(12,277)
Net cash (outflow)/inflow before management of liquid resources and financing		(78,589)		30,720
Financing				
Capital element of finance lease contracts	-		(2,711)	
Net cash outflow from financing		-		(2,711)
(Decrease)/increase in cash in the year		(78,589)		28,009

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
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NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2013

1	Reconciliation of operating surplus to net cash (outflow)/inflow from operating activities		2013	2012	
			€	€	
	Operating surplus		962	26,700	
	Depreciation of tangible assets		7,847	10,449	
	(Increase)/decrease in debtors		(7,145)	956	
	Decrease in creditors within one year		(2,488)	(9,063)	
	Other reserve movement		(78,192)	12,610	
	Net cash (outflow)/inflow from operating activities		<u>(79,016)</u>	<u>41,652</u>	
2	Analysis of net funds	1 January 2013	Cash flow	Other non-cash changes	31 December 2013
		€	€	€	€
	Net cash:				
	Cash at bank and in hand	173,798	(78,589)	-	95,209
	Debt:				
	Finance leases	(1,355)	1,355	-	-
	Net funds	<u>172,443</u>	<u>(77,234)</u>	<u>-</u>	<u>95,209</u>
3	Reconciliation of net cash flow to movement in net funds		2013	2012	
			€	€	
	(Decrease)/increase in cash in the year		(78,589)	28,009	
	Cash outflow from decrease in debt and lease financing		1,355	2,711	
	Movement in net funds in the year		<u>(77,234)</u>	<u>30,720</u>	
	Opening net funds		172,443	141,723	
	Closing net funds		<u>95,209</u>	<u>172,443</u>	

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
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(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents funding received from various sources mainly the HSE, HSE Crisis Pregnancy Programme and the Citizens Information Board.

In the prior year, the organisation undertook a change in accounting policy with regard to income recognition. Historically, income was accounted for on a receipts basis. In the current year, the organisation changed to an accruals basis whereby the income is matched to the related expenditure. This resulted in income received in the current year being deferred to match to the related expenditure when it occurs.

1.4 Intangible Assets

Website Costs are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives. A rate of 33.3% Straight Line has been used.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	33.33% Straight Line
Fixtures, fittings & equipment	33.33% Straight Line

1.6 Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.7 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
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(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

2 Income

The total income of the company for the year has been derived from its principal activity wholly undertaken in the Republic of Ireland.

3 Operating surplus	2013	2012
	€	€
Operating surplus is stated after charging:		
Depreciation of tangible assets	7,847	10,449
Auditors' remuneration	3,125	3,125
	<u> </u>	<u> </u>

4 Other interest receivable and similar income	2013	2012
	€	€
Bank interest	548	1,538
	<u> </u>	<u> </u>
	<u>548</u>	<u>1,538</u>

5 Interest payable	2013	2012
	€	€
Lease finance charges	121	193
	<u> </u>	<u> </u>

6 Taxation

The company is a registered charity CHY 8877 and as such is exempt from Corporation Tax.

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

7 Intangible fixed assets

	Website Costs €
Cost	
At 1 January 2013 & at 31 December 2013	11,069
Amortisation	
At 1 January 2013	9,104
Charge for the year	1,965
At 31 December 2013	11,069
Net book value	
At 31 December 2013	-
At 31 December 2012	1,965

8 Tangible fixed assets

	Plant and machinery €	Fixtures, fittings & equipment €	Total €
Cost			
At 1 January 2013 & at 31 December 2013	89,137	25,183	114,320
Depreciation			
At 1 January 2013	80,772	23,533	104,305
Charge for the year	5,077	805	5,882
At 31 December 2013	85,849	24,338	110,187
Net book value			
At 31 December 2013	3,288	845	4,133
At 31 December 2012	8,365	1,650	10,015

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

9 Debtors	2013	2012
	€	€
Trade debtors	537	2,493
Other debtors	9,000	62
Prepayments and accrued income	317	154
	<u>9,854</u>	<u>2,709</u>
	<u><u>9,854</u></u>	<u><u>2,709</u></u>
10 Creditors: amounts falling due within one year	2013	2012
	€	€
Net obligations under finance lease and hire purchase contracts	-	1,355
Trade creditors	447	280
Other creditors	10,150	11,483
Accruals and deferred income	3,158	3,124
	<u>13,755</u>	<u>16,242</u>
	<u><u>13,755</u></u>	<u><u>16,242</u></u>
Included in other creditors are amounts relating to taxation, as follows:		
P.A.Y.E. control account	<u>10,021</u>	<u>11,114</u>
	<u><u>10,021</u></u>	<u><u>11,114</u></u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	<u>-</u>	<u>1,355</u>
	<u><u>-</u></u>	<u><u>1,355</u></u>

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

11 Deferred Income

	Deferred Income
	€
Balance at 1 January 2013	118,170
Balance at 1 January 2013	118,170
Deferred in year	39,978
Transfer to Income & Expenditure Account	(118,170)
	<hr/>
Balance at 31 December 2013	<u>39,978</u>

At the beginning of the year, income totalling €118,170 had being deferred from 2012, this income was relating to 2013 projects and hence this income was transferred to the Income & Expenditure Account. During the year, Treoir received funding totalling €194,148 from the HSE Crisis Pregnancy Programme. Of these funds, €39,978 related to specific projects which will be undertaken in 2014 and hence the related income has being deferred as at 31 December 2013.

12 Pension and other post-retirement benefit commitments

Defined contribution

	2013	2012
	€	€
Contributions payable by the company for the year	<u>31,418</u>	<u>29,015</u>

13 Non Audit Services

During the year, Browne Murphy & Hughes undertook non audit services for the company.

14 Statement of movements on Income and Expenditure account

	Income and expenditure account
	€
Balance at 1 January 2013	54,074
Surplus for the year	1,389
	<hr/>
Balance at 31 December 2013	<u>55,463</u>

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

15 Reconciliation of movements in members' funds	2013	2012
	€	€
Surplus for the financial year	1,389	28,045
Opening members' funds	54,075	26,030
	<u> </u>	<u> </u>
Closing members' funds	<u>55,463</u>	<u>54,075</u>

16 Employees

Number of employees

The average monthly number of employees (including seconded staff) during the year was:

2013	2012
Number	Number
9	11
<u> </u>	<u> </u>

Employment costs

	2013	2012
	€	€
Wages and salaries (Staff & Seconded Staff)	345,475	415,413
Social security costs	35,615	43,536
Other pension costs	31,418	29,015
	<u> </u>	<u> </u>
	<u>412,508</u>	<u>487,964</u>

17 Control

The company is controlled by the board of directors.

18 Members Liability

In the event of a winding up the liability of members is limited to €1.27.

19 Approval of financial statements

The directors approved the financial statements on the

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
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**(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2013

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013**

	€	2013 €	€	2012 €
Income				
HSE Midwest		9,750		10,000
HSE Northern		225,720		240,600
HSE South East		8,600		8,784
HSE Southern		9,000		9,000
HSE North Eastern		6,854		7,030
HSE Crisis Pregnancy Programme		272,340		238,132
Sale of Publications		32		206
Membership Fees		1,560		2,080
DOHC/HSE (For Seconded Staff)		15,212		101,203
Citizens Information Board		36,500		36,500
Outreach		1,388		722
Other Income		8,857		18,377
Community Foundation		-		4,000
		<u>595,813</u>		<u>676,634</u>
Administrative expenses		<u>(594,851)</u>		<u>(649,934)</u>
Operating surplus		962		26,700
Other interest receivable and similar income				
Bank interest - received		548		1,538
Interest payable				
Lease finance charges - paid		<u>(121)</u>		<u>(193)</u>
Surplus for Year	0.23%	<u><u>1,389</u></u>	4.14%	<u><u>28,045</u></u>

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 DECEMBER 2013**

	2013	2012
	€	€
Administrative expenses		
Wages and salaries (excl. EER PRSI.)	332,864	327,058
Wages -Seconded Staff	12,611	88,355
ER PRSI	34,560	34,492
ER PRSI -Seconded Staff	1,055	9,044
Staff pension costs defined contribution	31,418	29,015
Staff training	1,875	1,944
Rent & Rates	50,073	51,607
Insurance	1,250	2,025
Light and heat	1,799	2,006
Repairs and maintenance	497	1,340
TPSP Toolkit	29,767	9,980
Cleaning	146	1,256
Supplies	3,323	5,388
Membership	648	500
Newspapers	1,417	1,360
Printing, postage and stationery	6,128	6,422
Conferences/Meetings	4,620	3,072
Publishing	18,542	13,298
Hospitality	1,465	2,026
Advertising	11,165	22,380
Telephone	8,320	8,125
Travelling expenses	3,938	2,776
Library	26	231
Professional fees	2,457	2,451
Research Costs	22,568	9,000
Accountancy	677	737
Audit fees	3,125	3,125
Bank charges	280	421
Sundry expenses - allowable	390	51
Depreciation -P&E	5,077	5,911
Depreciation -F&F	805	845
Depreciation -Website	1,965	3,693
	594,851	649,934
	594,851	649,934