

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)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

**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	Siobhan Roddy Thomas Quigley Christina Hughes Marie- Louise Naughton Mary McCarthy Louise Graham Ciara McKenna Ruth Barrington Breda Collins June Tinsley Jennifer O'Grady Aisling Dowling-Deignan	(Appointed 20 May 2015) (Appointed 20 May 2015)
Secretary	Siobhan Roddy	
Company number	82321	
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 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)
COMPANY INFORMATION**

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

Officers Details

Dr. Ruth Barrington (Chairperson)
Siobhan Roddy (Secretary)
Christina Hughes (Treasurer)

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
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(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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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 2015

The directors present their annual report and financial statements for the year ended 31 December 2015.

Principal activities

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.

Directors and secretary

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

Siobhan Roddy	
Thomas Quigley	
Christina Hughes	
Marie- Louise Naughton	
Mary McCarthy	
Louise Graham	
Ciara McKenna	
Ruth Barrington	
Dearbhla Ni Riordain	(Retired 20 May 2015)
Breda Collins	
June Tinsley	(Appointed 20 May 2015)
Jennifer O'Grady	(Appointed 20 May 2015)
Anne Egan	(Retired 20 May 2015)
Aisling Dowling-Deignan	

Results and dividends

The results for the year are set out on page 6.

Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

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

FOR THE YEAR ENDED 31 DECEMBER 2015

Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by employing qualified and/or experienced staff, and ensuring that sufficient company resources are available for the task, and liaising with the company's auditors.

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

Auditors

In accordance with the Companies Act 2014, section 383(2), Browne Murphy & Hughes continue in office as auditors of the company.

Statement of directors' responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with Irish law and regulations.

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

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
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(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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DIRECTORS' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2015***

Statement of disclosure to auditors

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

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

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

On behalf of the board

Ruth Barrington

Director

5 April 2016

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)
INDEPENDENT AUDITOR'S 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 2015 set out on pages 6 to 17. 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 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 set out on page 2, 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 Practices 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 Annual 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 state of the assets, liabilities and financial position of the company as at 31 December 2015 and of its surplus for the year then ended; and
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council 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.

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
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(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF TREOIR THE NATIONAL FEDERATION OF SERVICES FOR
UNMARRIED PARENTS AND THEIR CHILDREN**

Matters on which we are required to report by exception

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

Jon Byrne
for and on behalf of **Browne Murphy & Hughes**

5 April 2016

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 2015**

		2015	2014
	Notes	€	€
Income	3	468,814	508,032
Administrative expenses		(447,344)	(510,754)
Operating surplus/(deficit)	4	<u>21,470</u>	<u>(2,722)</u>
Interest receivable and similar income	6	-	71
Surplus/(deficit) before taxation		<u>21,470</u>	<u>(2,651)</u>
Taxation		-	-
Surplus/(deficit) for the financial year		<u>21,470</u>	<u>(2,651)</u>
Total comprehensive income for the year		<u><u>21,470</u></u>	<u><u>(2,651)</u></u>

The Income and Expenditure Account has been prepared on the basis that all operations are continuing operations.

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

AS AT 31 DECEMBER 2015

	Notes	2015 €	€	2014 €	€
Fixed assets					
Tangible assets	7		450		900
Current assets					
Debtors	9	554		1,879	
Cash at bank and in hand		100,472		69,658	
		<u>101,026</u>		<u>71,537</u>	
Creditors: amounts falling due within one year	10	(13,206)		(14,253)	
Net current assets			87,820		57,284
Total assets less current liabilities			<u>88,270</u>		<u>58,184</u>
Creditors: amounts falling due after more than one year	11		(14,000)		(5,384)
Net assets			<u><u>74,270</u></u>		<u><u>52,800</u></u>
Reserves					
Income and expenditure account			<u><u>74,270</u></u>		<u><u>52,800</u></u>

The financial statements were approved by the board of directors and authorised for issue on 5 April 2016 and are signed on its behalf by:

Christina Hughes
Director

Ruth Barrington
Director

Company Registration No. 82321

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
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(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2015**

	Notes	Profit and loss reserves €
Balance at 1 January 2014		55,451
		<hr/>
Period ended 31 December 2014:		
Deficit and total comprehensive income for the year		(2,651)
		<hr/>
Balance at 31 December 2014		52,800
		<hr/>
Period ended 31 December 2015:		
Deficit and total comprehensive income for the year		21,470
		<hr/>
Balance at 31 December 2015		74,270
		<hr/> <hr/>

**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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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2015**

	Notes	2015 €	€	2014 €	€
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	15		30,814		(24,273)
Investing activities					
Purchase of tangible fixed assets		-		(1,349)	
Interest received		-		71	
Net cash used in investing activities			-		(1,278)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			30,814		(25,551)
Cash and cash equivalents at beginning of year			69,658		95,209
Cash and cash equivalents at end of year			100,472		69,658

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

1 Accounting policies

Company information

Treoir The National Federation of Services for Unmarried Parents and Their Children is a limited company domiciled and incorporated in Eire. The registered office is 14 Gandon House, Custom House Square, IFSC, Dublin 1.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

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

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

These financial statements for the year ended 31 December 2015 are the first financial statements of Treoir The National Federation of Services for Unmarried Parents and Their Children prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1st January 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

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

1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

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

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the income and expenditure account.

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

FOR THE YEAR ENDED 31 DECEMBER 2015

1 Accounting policies

(Continued)

1.5 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.6 Cash and cash equivalents

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

1.7 Financial assets

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

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Other financial assets classified as fair value through surplus or deficit are measured at fair value.

Loans and receivables

Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairment of financial assets

Financial assets, other than those held at fair value through surplus and deficit, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in surplus or deficit.

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

FOR THE YEAR ENDED 31 DECEMBER 2015

1 Accounting policies

(Continued)

1.8 Financial liabilities

Basic financial liabilities, 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. Other financial liabilities classified as fair value through surplus or deficit are measured at fair value.

Other financial liabilities

Other financial liabilities, are initially measured at fair value, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability to the net carrying amount on initial recognition.

1.9 Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of €32.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

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

1.11 Retirement benefits

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

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

2 Critical accounting estimates and judgements

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

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

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

3 Income/Service charges

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

4 Operating surplus/(deficit)

	2015	2014
	€	€
Operating surplus/(deficit) for the year is stated after charging/(crediting):		
Fees payable to the company's auditors for the audit of the company's financial statements	3,125	3,125
Depreciation of owned tangible fixed assets	450	4,582
Operating lease charges	49,719	50,355
	<u> </u>	<u> </u>

5 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2015	2014
	Number	Number
	7	8
	<u> </u>	<u> </u>

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

FOR THE YEAR ENDED 31 DECEMBER 2015

5 Employees (Continued)

Their aggregate remuneration comprised:

	2015 €	2014 €
Wages and salaries	264,524	311,245
Social security costs	28,923	33,684
Pension costs	33,749	31,080
	<u>327,196</u>	<u>376,009</u>

6 Interest receivable and similar income

	2015 €	2014 €
Interest income		
Interest on bank deposits	-	71
	<u>-</u>	<u>71</u>

Investment income includes the following:

Interest on financial assets not measured at fair value through surplus or deficit	-	71
	<u>-</u>	<u>71</u>

7 Tangible fixed assets

Current financial year

	Plant and machinery €	Fixtures, fittings & equipment €	Total €
Cost			
At 1 January 2015	90,486	25,183	115,669
At 31 December 2015	<u>90,486</u>	<u>25,183</u>	<u>115,669</u>
Depreciation and impairment			
At 1 January 2015	89,586	25,183	114,769
Depreciation charged in the year	450	-	450
At 31 December 2015	<u>90,036</u>	<u>25,183</u>	<u>115,219</u>
Carrying amount			
At 31 December 2015	<u>450</u>	<u>-</u>	<u>450</u>
At 31 December 2014	<u>900</u>	<u>-</u>	<u>900</u>

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2015**

7 Tangible fixed assets	(Continued)		
<i>Prior financial year</i>	Plant and machinery	Fixtures, fittings & equipment	Total
	€	€	€
Cost			
At 1 January 2014	89,137	25,183	114,320
Additions	1,349	-	1,349
	<u>90,486</u>	<u>25,183</u>	<u>115,669</u>
At 31 December 2014			
Depreciation and impairment			
At 1 January 2014	85,849	24,338	110,187
Depreciation charged in the year	3,737	845	4,582
	<u>89,586</u>	<u>25,183</u>	<u>114,769</u>
At 31 December 2014			
Carrying amount			
At 31 December 2014	900	-	900
	<u>3,288</u>	<u>845</u>	<u>4,133</u>
At 31 December 2013			
	<u>3,288</u>	<u>845</u>	<u>4,133</u>
8 Financial instruments		2015	2014
		€	€
Carrying amount of financial assets			
Debt instruments measured at amortised cost		400	335
		<u>400</u>	<u>335</u>
Carrying amount of financial liabilities			
Measured at amortised cost		4,614	5,929
		<u>4,614</u>	<u>5,929</u>
9 Debtors		2015	2014
		€	€
Amounts falling due within one year:			
Trade Debtors		400	335
Prepayments and accrued income		154	1,544
		<u>554</u>	<u>1,879</u>
		<u>554</u>	<u>1,879</u>

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2015**

10 Creditors: amounts falling due within one year

	Notes	2015 €	2014 €
Trade creditors		868	2,142
Other taxation and social security		8,592	8,324
Other creditors		441	198
Accruals and deferred income		3,305	3,589
		<u>13,206</u>	<u>14,253</u>

11 Creditors: amounts falling due after more than one year

	Notes	2015 €	2014 €
Deferred income	12	14,000	5,384
		<u>14,000</u>	<u>5,384</u>

12 Deferred income

	2015 €	2014 €
Other deferred income	14,000	5,384
	<u>14,000</u>	<u>5,384</u>

13 Retirement benefit schemes

Defined contribution schemes

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

The charge to income and expenditure in respect of defined contribution schemes was €33,749 (2014 - €31,080).

14 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.27.

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2015**

15 Cash generated from operations	2015	2014
	€	€
Profit/(loss) for the year after tax	21,470	(2,651)
Adjustments for:		
Investment income	-	(71)
Depreciation and impairment of tangible fixed assets	450	4,582
(Decrease) in provisions	-	(39,978)
Movements in working capital:		
Decrease in debtors	1,325	7,975
(Decrease)/increase in creditors	(1,047)	486
Increase in deferred income	8,616	5,384
	<u> </u>	<u> </u>
Cash generated from/(absorbed by) operations	30,814	(24,273)
	<u> </u>	<u> </u>

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

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

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2015

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2015**

	€	2015 €	€	2014 €
Income				
HSE Dublin CH09		225,726		225,722
Tusla Kilkenny		7,000		8,385
Tusla Cork		8,910		8,910
Tusla Dublin North City		6,274		6,570
HSE Crisis Pregnancy Prog		184,384		210,116
Membership fees		1,535		1,560
Citizens Information Board		34,400		35,400
Sale of Publications		98		34
Outreach		467		507
Other Income		20		10,828
		<u>468,814</u>		<u>508,032</u>
Administrative expenses		(447,344)		(510,754)
Operating surplus/(deficit)		<u>21,470</u>		<u>(2,722)</u>
Investment revenues		-		71
Surplus/(deficit)	4.58%	<u><u>21,470</u></u>	0.52%	<u><u>(2,651)</u></u>

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015 €	2014 €
Administrative expenses		
Wages and salaries	264,524	311,245
Social security costs	28,923	33,684
Staff training	786	1,829
Staff pension costs defined contribution	33,749	31,080
Rent and rates	49,719	50,355
Cleaning	2,051	1,018
Power, light and heat	2,425	2,003
Property repairs and maintenance	1,862	1,345
Premises insurance	1,250	1,270
TPSP Toolkit	-	8,202
Supplies	3,270	4,567
Membership	640	510
Newspapers	672	988
Hospitality	3,251	1,637
Research Costs	-	9,624
Publishing	7,425	16,214
Travelling expenses	3,978	2,962
Conferences / meetings	5,911	4,684
Legal and professional fees	19,373	3,240
Accountancy	554	1,046
Audit fees	3,125	3,125
Bank charges	227	287
Printing and stationery	5,135	5,553
Advertising	940	1,257
Telecommunications	6,974	7,768
Sundry expenses	130	679
Depreciation	450	4,582
	<u>447,344</u>	<u>510,754</u>