

Company Registration No. 82321 (Republic of Ireland)

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 2016

**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	Thomas Quigley Christina Hughes Louise Graham Ciara McKenna Ruth Barrington Breda Collins June Tinsley Aisling Dowling-Deignan Deirdre Pemberton Marian Barnard	(Appointed 19 May 2016) (Appointed 19 May 2016)
Secretary	Aisling Dowling-Deignan	
Company number	82321	
CHY (Revenue) number	8877	
Registered Charity number	20022211	
Registered office	14 Gandon House Custom House Square D02 H683	
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	
Officers Details	Dr. Ruth Barrington (Chairperson) Siobhan Roddy (Secretary) Christina Hughes (Treasurer)	

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
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CAPITAL)
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**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
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(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2016**

The directors present their annual report and financial statements for the year ended 31 December 2016.

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 are the level of funding which will be received. The directors are actively involved in identifying additional sources of funding and 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	(Resigned 28 September 2016)
Thomas Quigley	
Christina Hughes	
Marie- Louise Naughton	(Retired 19 May 2016)
Mary McCarthy	(Retired 19 May 2016)
Louise Graham	
Ciara McKenna	
Ruth Barrington	
Breda Collins	
June Tinsley	
Jennifer O'Grady	(Retired 19 May 2016)
Aisling Dowling-Deignan	
Deirdre Pemberton	(Appointed 19 May 2016)
Marian Barnard	(Appointed 19 May 2016)

Results and dividends

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

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.

Auditor

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

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

Statement of disclosure to auditor

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

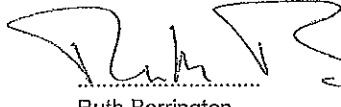
- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that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

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

Taxation status

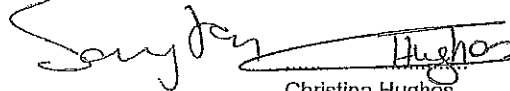
The company is a registered charity (CHY8877).

On behalf of the board



Ruth Barrington
Director

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Christina Hughes
Director

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DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2016

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

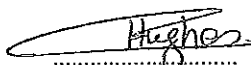
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial 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.

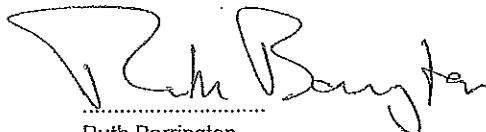
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined 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.

On behalf of the board



Christina Hughes
Director

.....



Ruth Barrington
Director

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
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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 2016 set out on pages 6 to 19. 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 auditor

As explained more fully in the Directors' Responsibilities Statement set out on page 3, 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 2016 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.

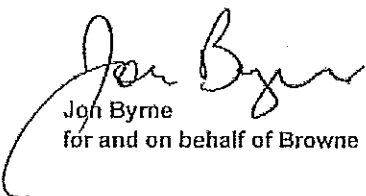
Matters on which we are required to report by the Companies Act 2014

- 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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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

26/5/17

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

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
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INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	Restricted Funds 2016 €	Unrestricted Funds 2016 €	Total 2016 €	Total 2015 €
Incoming resources					
Donations	3	-	336	336	2,120
Charitable activities	3	412,719	53,031	465,750	466,694
Total incoming resources		<u>412,719</u>	<u>53,367</u>	<u>466,086</u>	<u>468,814</u>
Resources expended					
Raising funds		-	-	-	-
Charitable activities	4	(401,586)	(46,247)	(447,833)	(447,344)
Total resources expended		<u>(401,586)</u>	<u>(46,247)</u>	<u>(447,833)</u>	<u>(447,344)</u>
Net surplus for the financial year	5	<u>11,133</u>	<u>7,120</u>	<u>18,253</u>	<u>21,470</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
PARENTS AND THEIR CHILDREN
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2016**

	2016 €	2015 €
Surplus for the year	18,253	21,470
Other comprehensive income	-	-
Total comprehensive income for the year	<u>18,253</u>	<u>21,470</u>

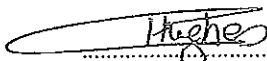
**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN
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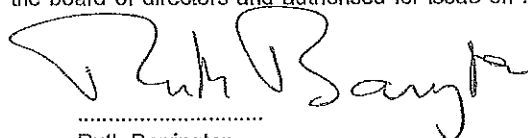
BALANCE SHEET

AS AT 31 DECEMBER 2016

	Notes	2016		2015	
		€	€	€	€
Fixed assets					
Tangible assets	8		5,520		450
Current assets					
Debtors	10	1,461		554	
Cash at bank and in hand		104,357		100,472	
		<u>105,818</u>		<u>101,026</u>	
Creditors: amounts falling due within one year	11	(18,815)		(13,206)	
Net current assets			<u>87,003</u>		<u>87,820</u>
Total assets less current liabilities			<u>92,523</u>		<u>88,270</u>
Creditors: amounts falling due after more than one year	12		-		(14,000)
Net assets			<u><u>92,523</u></u>		<u><u>74,270</u></u>
Reserves					
Restricted funds	16		11,133		-
Unrestricted funds	16		81,390		74,270
Members' funds			<u><u>92,523</u></u>		<u><u>74,270</u></u>

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


.....
Christina Hughes
Director


.....
Ruth Barrington
Director

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Income and expenditure account
Notes	€
Balance at 1 January 2015	52,800
Year ended 31 December 2015: Surplus and total comprehensive income for the year	21,470
Balance at 31 December 2015	<u>74,270</u>
Year ended 31 December 2016: Surplus and total comprehensive income for the year	18,253
Balance at 31 December 2016	<u><u>92,523</u></u>

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED
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STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	2016		2015	
		€	€	€	€
Cash flows from operating activities					
Cash generated from operations	19		12,164		30,814
Investing activities					
Purchase of tangible fixed assets		(8,279)		-	
Net cash used in investing activities			(8,279)		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			3,885		30,814
Cash and cash equivalents at beginning of year			100,472		69,658
Cash and cash equivalents at end of year			<u>104,357</u>		<u>100,472</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

FOR THE YEAR ENDED 31 DECEMBER 2016

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 Republic of Ireland. 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 under the historical cost convention. The principal accounting policies adopted are set out below.

The company has applied the recommendations contained in Charities Statement of Recommended Practice (FRS 102) effective January 2015.

In adopting the Charities Statement of Recommended Practice (FRS 102) the presentation of certain prior year figures included within the financial statements have been reclassified to ensure comparability with current year presentation.

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
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

(Continued)

1.5 Impairment of fixed assets

At each reporting period 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.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and 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 balance sheet when the company becomes party to the contractual provisions of the instrument.

1.8 Financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

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.

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies (Continued)

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.

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

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

Donations	Restricted	Unrestricted	Total 2016	Total 2015
	Funds 2016	Funds 2016		
	€	€	€	€
Sale of publications	-	126	126	98
Irish Association of Social Workers	-	80	80	487
Membership fees	-	130	130	1,535
	-	336	336	2,120

Charitable activities	Restricted	Unrestricted	Total 2016	Total 2015
	Funds 2016	Funds 2016		
	€	€	€	€
HSE	225,719	-	225,719	225,725
Tusla	-	15,910	15,910	22,185
Crisis pregnancy programme	187,000	-	187,000	184,384
Citizens information board	-	37,121	37,121	34,400
	412,719	53,031	465,750	466,694

**TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

4 Analysis of charitable expenditure

	Restricted Funds 2016 €	Unrestricted Funds 2016 €	Total 2016 €	Total 2015 €
Support costs	396,001	45,570	441,571	443,665
Governance costs	5,585	677	6,262	3,679
	<u>401,586</u>	<u>46,247</u>	<u>447,833</u>	<u>447,344</u>

5 Operating surplus

	2016 €	2015 €
Operating surplus for the year is stated after charging/(crediting):		
Fees payable to the company's auditor for the audit of the company's financial statements	3,125	3,125
Depreciation of owned tangible fixed assets	3,209	450
Operating lease charges	49,732	49,719
	<u>56,066</u>	<u>53,314</u>

6 Employees

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

2016 Number	2015 Number
<u>7</u>	<u>7</u>

Their aggregate remuneration comprised:

	2016 €	2015 €
Wages and salaries	275,622	273,328
Social security costs	29,127	28,923
Pension costs	16,731	24,944
	<u>321,480</u>	<u>327,195</u>

The remuneration of key management personnel related to two people and totalled €64,003 in 2016 (2015: €55,377).

The number of employees whose remuneration is greater than €60,000 is nil (2015: nil).

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

7	Intangible fixed assets	Intangible Assets
	<i>Current financial year</i>	€
	Cost	11,069
	At 1 January 2016 and 31 December 2016	-----
	Amortisation and impairment	11,069
	At 1 January 2016 and 31 December 2016	-----
	Carrying amount	-
	At 31 December 2016	=====
	At 31 December 2015	-----
	 <i>Prior financial year</i>	 Intangible Assets
	Cost	€
	At 1 January 2015	11,069
	Amortisation and impairment	11,069
	At 1 January 2015	-----
	Carrying amount	-
	At 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)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

8 Tangible fixed assets			
<i>Current financial year</i>	Plant and machinery	Fixtures, fittings & equipment	Total
	€	€	€
Cost			
At 1 January 2016	90,486	25,183	115,669
Additions	8,279	-	8,279
At 31 December 2016	<u>98,765</u>	<u>25,183</u>	<u>123,948</u>
Depreciation and impairment			
At 1 January 2016	90,036	25,183	115,219
Depreciation charged in the year	3,209	-	3,209
At 31 December 2016	<u>93,245</u>	<u>25,183</u>	<u>118,428</u>
Carrying amount			
At 31 December 2016	<u>5,520</u>	<u>-</u>	<u>5,520</u>
At 31 December 2015	<u>450</u>	<u>-</u>	<u>450</u>
 <i>Prior financial year</i>	 Plant and machinery	 Fixtures, fittings & equipment	 Total
	€	€	€
Cost			
At 1 January 2015 and 31 December 2015	90,486	25,183	115,669
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>
 9 Financial instruments			
		2016	2015
		€	€
Carrying amount of financial assets			
Debt instruments measured at amortised cost		<u>104,805</u>	<u>100,872</u>

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

FOR THE YEAR ENDED 31 DECEMBER 2016

		(Continued)	
9	Financial instruments		
	Carrying amount of financial liabilities		
	Measured at amortised cost	4,265	1,309
		<u>4,265</u>	<u>1,309</u>
10	Debtors	2016	2015
		€	€
	Amounts falling due within one year:		
	Trade Debtors	32	400
	Other debtors	416	-
	Prepayments and accrued income	1,013	154
		<u>1,461</u>	<u>554</u>
11	Creditors: amounts falling due within one year	2016	2015
		€	€
	Trade creditors	2,750	868
	PAYE and social security	8,821	8,592
	Other creditors	1,515	441
	Accruals	5,729	3,305
		<u>18,815</u>	<u>13,206</u>
12	Creditors: amounts falling due after more than one year	2016	2015
		€	€
	Deferred income	-	14,000
		<u>-</u>	<u>14,000</u>
13	Deferred income	2016	2015
		€	€
	Other deferred income	-	14,000
		<u>-</u>	<u>14,000</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 2016

14 Retirement benefit schemes

	2016	2015
	€	€
Defined contribution schemes		
Charge to income and expenditure in respect of defined contribution schemes	16,731	24,944

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.

15 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.

16 Income and expenditure account

	Opening balance	Income	Expenditure	Closing Balance
	€	€	€	€
Restricted funds	-	412,719	(401,586)	11,133
Unrestricted funds	74,270	53,367	(46,247)	81,390
	<u>74,270</u>	<u>466,086</u>	<u>(447,833)</u>	<u>92,523</u>

17 Operating lease commitments

Lessee

The operating lease represents the rental of office space at 14 Gandon House, IFSC, Dublin 2 from third parties. The lease was negotiated over a term of 12 years and extended by a further 3 years in 2014. The annual rental charge is fixed at €46,000.

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2016	2015
	€	€
Within one year	36,417	46,000
Between two and five years	-	36,417
	<u>36,417</u>	<u>82,417</u>

18 Controlling party

The company is controlled by the Board of Directors.

**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 2016

19 Cash generated from operations	2016	2015
	€	€
Surplus for the year after tax	18,253	21,470
Adjustments for:		
Depreciation and impairment of tangible fixed assets	3,209	450
Movements in working capital:		
(Increase)/decrease in debtors	(907)	1,325
Increase/(decrease) in creditors	5,609	(1,047)
(Decrease)/increase in deferred income	(14,000)	8,616
Cash generated from operations	<u>12,164</u>	<u>30,814</u>

20 Approval of financial statements

The directors approved the financial statements on the

16 May 2017

**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 2016

**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 2016

	2016	2015
	€	€
Income		
HSE Dublin CH09	225,719	225,725
Tusla Kilkenny	15,910	7,000
Tusla Cork	-	8,910
Tusla Dublin North City	-	6,274
HSE Crisis Pregnancy Prog	187,000	184,384
Membership fees	130	1,535
Citizens Information Board	37,121	34,400
Sale of Publications	126	98
Outreach	80	467
Other Income	-	20
	<u>466,086</u>	<u>468,813</u>
Administrative expenses	(447,833)	(447,343)
Operating surplus	<u>18,253</u>	<u>21,470</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 2016**

	2016 €	2015 €
Administrative expenses		
Wages and salaries	275,622	273,328
Social security costs	29,127	28,923
Staff training	1,108	786
Staff pension costs defined contribution	16,731	24,944
Rent and rates	49,732	49,719
Cleaning	2,566	2,051
Power, light and heat	2,478	2,425
Property repairs and maintenance	874	1,862
Premises insurance	1,250	1,250
Supplies	4,403	3,270
Membership	270	640
Newspapers	837	672
Hospitality	3,425	3,251
Publishing	12,709	7,425
Travelling expenses	5,008	3,978
Conferences / meetings	8,442	5,911
Legal and professional fees	9,086	19,373
Accountancy	3,137	554
Audit fees	3,125	3,125
Bank charges	230	227
Printing and stationery	4,811	5,135
Advertising	2,066	940
Telecommunications	6,971	6,974
Sundry expenses	616	130
Depreciation	3,209	450
	<u>447,833</u>	<u>447,343</u>