

Company Registration No. 82321 (Republic of Ireland)

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

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

COMPANY INFORMATION

Directors	Thomas Quigley Ciara McKenna Ruth Barrington June Tinsley Deirdre Pemberton Marian Barnard Liam Kirwan Patricia O'Donovan	(Appointed 15 May 2018)
Secretary	Deirdre Pemberton	
Company number	82321	
CHY (Revenue) number	8877	
Registered Charity number	20022211	
Registered office	28 North Great Georges Street. Dublin 1 D01 HY46	
Auditors	Browne Murphy & Hughes Chartered & Certified Accountants & Registered Auditors, 28 Upper Fitzwilliam Street, Dublin 2.	
Business address	28 North Great Georges Street, Dublin 1.	
Bankers	Bank of Ireland Lower Baggot Street Dublin 2	
Officers Details	Dr. Ruth Barrington (Chairperson) Deirdre Pemberton (Secretary) Liam Kirwan (Treasurer)	

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

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

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

The directors present their annual report and financial statements for the year ended 31 December 2018.

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.

Treoir, in partnership with its member agencies, promotes the rights and best interests of unmarried parents and their children through providing specialist information and advocating for their rights.

Treoir operates a free, confidential National Specialist Information and Referral Service on all aspects of unmarried parenthood, providing accessible and up-to-date information free of charge to parents who are not married to each other and to those involved with them.

Some of our key achievements in 2018 are outlined below.

Treoir National Specialist Information Service dealt with 6,461 queries in 2018. The majority of calls received were from unmarried mothers (1,082), followed closely by unmarried fathers (957).

The Information Pack is Treoir's principal publication and was updated in 2018. The Pack contains essential information for unmarried parents including information on access, custody, guardianship, crisis pregnancy, money during pregnancy and financial information following birth, child abduction and domestic violence. 10,000 packs were disseminated nationwide.

Treoir's website was updated and relaunched in 2018 and is now mobile responsive. The website is informative, factual and up to date with information for unmarried families.

Treoir provided 25 outreach information workshops to groups of unmarried parents and to groups of workers who provide services to unmarried parents.

The Teen Parents Support Programme consists of eleven separate projects located throughout the country in a range of statutory, community and voluntary organisations. The projects work with young people who become parents when they are aged 19 years or under and supports them until their children are 2 years of age.

Treoir commissioned and published research entitled "Unmarried Fathers in Ireland: An Examination of the Barriers to Shared Parenting". At a well attended launch of the report in the Law Society, Treoir facilitated the discussion on shared parenting and steps to promote it with key agencies including State agencies and non-Governmental organisations.

We successfully moved premises during 2018 to our current location on North Great Georges Street.

Directors and secretary

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

Thomas Quigley
Ciara McKenna
Ruth Barrington
June Tinsley
Deirdre Pemberton
Marian Barnard
Liam Kirwan
Patricia O'Donovan

(Appointed 15 May 2018)

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

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

Results and dividends

The results for the year are set out on page 8.

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, 28 North Great Georges Street, Dublin 1.

Auditor

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

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).

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

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

Reserves Policy

The level of reserves needed.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle.

In fixing the reserve level, Treoir has carried out a risk assessment and examined the income streams, expenditure and the likelihood of any changes to funding.

The finance and Audit Committee carried out an analysis of cash flow and examined past trends to determine the level of reserves required.

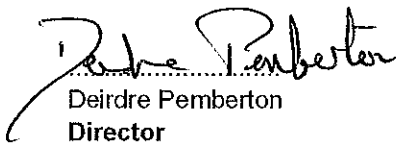
Based on recommendations from the Finance and Audit Committee Treoir's Council has set a reserves policy which requires reserves to:

- Be maintained at a level which ensures that Treoir's core activity could continue during a period of unforeseen difficulty;
- Ensure the orderly winding up of the company if necessary;
- Maintain a proportion of reserves in a readily realisable form;

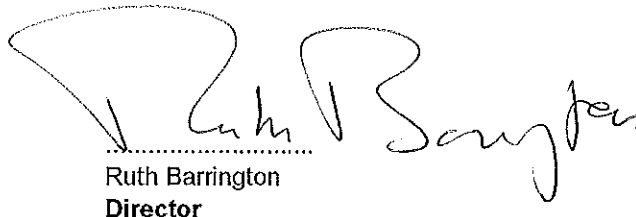
Purpose of Policy

- To enable Treoir to pay redundancy on the basis of a funding stream ending.
- To fund shortfalls in income, when income does not reach expected levels.
- To enable the orderly winding up of the company if necessary and ensure we have 2 to 3 months running costs and to cover the cancelling of our lease.

On behalf of the board


Deirdre Pemberton
Director

26/3/19


Ruth Barrington
Director

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

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2018

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 that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in 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

Ruth Barrington
Director

28/3/19

Deirdre Pemberton
Director

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

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of Treoir The National Federation of Services for Unmarried Parents and Their Children (the 'company') for the year ended 31 December 2018 which comprise the income and expenditure account, the statement of comprehensive income, the statement of financial position, the statement of changes in equity 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*.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2018 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's *responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that in our opinion:

- the information given in the directors' report is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

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 directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of directors for the financial statements

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 for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

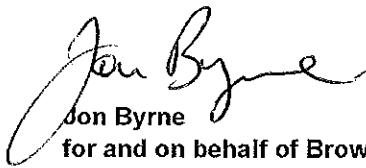
TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

The purpose of our audit work and to whom we owe our responsibilities

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.



Jon Byrne

for and on behalf of Browne Murphy & Hughes
Chartered & Certified Accountants
& Statutory Auditors,
28 Upper Fitzwilliam Street,
Dublin 2.

26/3/19

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

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2018

		Restricted Funds 2018 €	Unrestricted Funds 2018 €	Total 2018 €	Total 2017 €
	Notes				
Incoming resources					
Other Income	3	-	20,353	20,353	4,661
Charitable activities	3	395,910	34,400	430,310	420,908
Total incoming resources		395,910	54,753	450,663	425,569
Resources expended					
Raising funds		-	-	-	-
Charitable activities	4	(381,749)	(44,340)	(426,089)	(464,661)
Total resources expended		(381,749)	(44,340)	(426,089)	(464,661)
Net surplus / (deficit) for the financial year	5	14,161	10,413	24,574	(39,092)

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

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 €	2017 €
Surplus/(Deficit) for the year	24,574	(39,092)
Other comprehensive income	-	-
Total comprehensive income for the year	<u>24,574</u>	<u>(39,092)</u>

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

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2018

	Notes	2018 €	€	2017 €	€
Fixed assets					
Intangible assets	7		3,526		2,467
Tangible assets	8		14,772		3,875
			<u>18,298</u>		<u>6,342</u>
Current assets					
Debtors	10	17,968		1,115	
Cash at bank and in hand		95,628		95,256	
		<u>113,596</u>		<u>96,371</u>	
Creditors: amounts falling due within one year	11	(53,889)		(49,282)	
Net current assets			<u>59,707</u>		<u>47,089</u>
Total assets less current liabilities			<u>78,005</u>		<u>53,431</u>
Reserves					
Restricted funds	15	5,834		(8,327)	
Unrestricted funds	15	72,171		61,758	
Members' funds			<u>78,005</u>		<u>53,431</u>

The financial statements were approved by the board of directors and authorised for issue on 26/3/19..... and are signed on its behalf by:

Ruth Barrington
Director

Deirdre Pemberton
Director

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

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	Income and expenditure account €
Balance at 1 January 2017		92,523
Year ended 31 December 2017:		
Deficit for the year		(39,092)
Balance at 31 December 2017		53,431
Year ended 31 December 2018:		
Surplus for the year		24,574
Balance at 31 December 2018		78,005

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies

Company information

Treoir The National Federation of Services for Unmarried Parents and Their Children Company is a limited company domiciled and incorporated in Republic of Ireland. The registered office is 28 North Great Georges Sreet, 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"), as adapted by Section 1A of 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.

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 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably.

Amortisation 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:

Software	33.33% Straight Line
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1.5 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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies

(Continued)

1.6 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.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

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.

1.7 Cash and cash equivalents

Cash at bank and in hand 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.

1.8 Financial assets

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' 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.

1.9 Financial liabilities

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

1.10 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.

1.11 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.

1.12 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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies

(Continued)

1.13 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 following estimates have been included in these financial statements:

a) Establishing useful economic lives for depreciation of tangible fixed assets.

The company's accounting policies for depreciation are set out in policies 1.4. The annual depreciation charges depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset's useful lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

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.

Other Income	Restricted Funds 2018 €	Unrestricted Funds 2018 €	Total 2018 €	Total 2017 €
Sale of publications	-	-	-	15
Irish Association of Social Workers	-	-	-	3,996
The Community Foundation for Ireland	-	13,500	13,500	-
Rent Receivable	-	2,550	2,550	-
Membership fees	-	910	910	650
DSP Illness Benefit	-	2,297	2,297	-
Donations/Contributions	-	1,096	1,096	-
	-	20,353	20,353	4,661

Charitable activities	Restricted Funds 2018 €	Unrestricted Funds 2018 €	Total 2018 €	Total 2017 €
HSE	225,726	-	225,726	225,724
Tusla	22,184	-	22,184	22,184
Crisis pregnancy programme	148,000	-	148,000	173,000
Citizens information board	-	34,400	34,400	-
	395,910	34,400	430,310	420,908

4 Analysis of charitable expenditure

	Restricted Funds 2018 €	Unrestricted Funds 2018 €	Total 2018 €	Total 2017 €
Support costs	371,244	44,340	415,584	453,910
Governance costs	10,505	-	10,505	10,751
	381,749	44,340	426,089	464,661

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

5 Operating surplus/(deficit)

	2018	2017
	€	€
Operating surplus/(deficit) for the year is stated after charging:		
Depreciation of owned tangible fixed assets	3,718	3,065
Amortisation of intangible assets	1,478	70
Operating lease charges	45,907	51,593

6 Employees

The average monthly number of persons employed by the company during the year was:

2018	2017
Number	Number
6	7

Their aggregate remuneration comprised:

	2018	2017
	€	€
Wages and salaries	256,047	253,251
Social security costs	27,233	26,806
Pension costs	7,908	9,842
	291,188	289,899
Redundancy payments made	-	32,000

The remuneration of key management personnel related to one person in 2018 (2 people in 2017) and totalled €65,908 in 2018 (2017: €46,428).

The number of employees whose remuneration was greater than €60,000 is 1 (2017:0).

	2018	2017
€60,000 -€70,000	1	-

The above relates to the key management personnel of the organisation

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

7 Intangible fixed assets

	Intangible Assets €
Cost	
At 1 January 2018	13,606
Additions	2,537
At 31 December 2018	16,143
Amortisation and impairment	
At 1 January 2018	11,139
Amortisation charged for the year	1,478
At 31 December 2018	12,617
Carrying amount	
At 31 December 2018	3,526
At 31 December 2017	2,467

8 Tangible fixed assets

	Plant and machinery €	Fixtures, fittings & equipment €	Total €
Cost			
At 1 January 2018	98,765	26,603	125,368
Additions	-	14,615	14,615
At 31 December 2018	98,765	41,218	139,983
Depreciation and impairment			
At 1 January 2018	96,005	25,488	121,493
Depreciation charged in the year	2,760	958	3,718
At 31 December 2018	98,765	26,446	125,211
Carrying amount			
At 31 December 2018	-	14,772	14,772
At 31 December 2017	2,760	1,115	3,875

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

9 Financial instruments

	2018 €	2017 €
Carrying amount of financial assets		
Debt instruments measured at amortised cost	103,878	95,256
Carrying amount of financial liabilities		
Measured at amortised cost	7,165	3,003

10 Debtors

	2018 €	2017 €
Amounts falling due within one year:		
Other debtors	8,250	-
Prepayments and accrued income	9,718	1,115
	17,968	1,115

11 Creditors: amounts falling due within one year

	Notes	2018 €	2017 €
Trade creditors		2,178	1,203
PAYE and social security		7,060	8,485
Deferred income	12	34,400	34,400
Other creditors		4,987	1,800
Accruals		5,264	3,394
		53,889	49,282

12 Deferred income

	2018 €	2017 €
Other deferred income	34,400	34,400

The company received a grant of €34,400 in December 2018 from The Citizens Information Board (CIB). This funding is for 2018 activities and has therefore been deferred at 31st December 2018.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

13 Retirement benefit schemes

	2018 €	2017 €
Defined contribution schemes		
Charge to income and expenditure in respect of defined contribution schemes	7,908	9,842

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.

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.

15 Income and expenditure account

	Opening balance €	Income €	Expenditure €	Closing Balance €
Restricted funds	(8,327)	395,910	(381,749)	5,834
Unrestricted funds	61,758	54,753	(44,340)	72,171
	53,431	450,663	(426,089)	78,005

16 Operating lease commitments

Lessee

The company signed a new short term lease on the 1st day of October 2018 and relates to a property on 28 North Great Georges Street, Dublin 1. The term of the lease is for 4 years and 9 months.

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:

	2018 €	2017 €
Within one year	33,000	43,333

17 Related party transactions

There were no related party transactions during the period covering the financial statements.

18 Controlling party

The company is controlled by the Board of Directors.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

19 Approval of financial statements

The directors approved the financial statements on the 26.03.2019

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

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2018

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

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	€	€
Income		
HSE Dublin CH09	225,726	225,724
Tusla	22,184	22,184
HSE Crisis Pregnancy Prog	148,000	173,000
Membership fees	910	650
Citizens Information Board	34,400	-
Sale of Publications	-	15
Rental Income	2,550	-
Other Income	16,893	3,996
	<u>450,663</u>	<u>425,569</u>
Administrative expenses	<u>(426,089)</u>	<u>(464,661)</u>
Operating surplus/(deficit)	<u><u>24,574</u></u>	<u><u>(39,092)</u></u>

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

SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 €	2017 €
Administrative expenses		
Wages and salaries	256,047	253,251
Social security costs	27,233	26,806
Staff training / Human Resources	706	595
Staff pension costs defined contribution	7,908	9,842
Redundancy costs - staff	-	32,000
Rent and rates	45,907	51,593
Cleaning	3,521	2,428
Power, light and heat	2,369	2,394
Computer running costs	3,679	4,872
Repairs and maintenance	2,811	532
Insurance	1,453	1,183
Supplies	4,715	3,599
Membership	3,518	3,856
Newspapers	522	541
Miscellaneous expenses	838	3,409
Publishing	5,009	3,550
Travelling expenses	3,585	3,855
Conferences / meetings	5,182	8,964
Legal and professional fees	25,660	23,181
Accountancy	7,380	7,626
Audit fees	3,125	3,125
Donations	-	50
Bank charges	217	246
Printing and stationery	2,778	4,420
Advertising	784	2,679
Telecommunications	5,907	6,729
Administration expenses	39	200
Amortisation	1,478	70
Depreciation	3,718	3,065
	<u>426,089</u>	<u>464,661</u>

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

**GRANTS RECEIVED CIRCULAR 13 REQUIREMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

Agency	TUSLA
Type of Funding	Family and Community Support
Purpose of Grant	Contribution to Overheads
Total Grant	€ 22,184
Grant take to I&E	€ 22,184
Received in period	€ 22,184
Amounts deferred at Year End	Nil
Expenditure	€ 21,858
Term	6 Months (June 2018 - December 2018)
Date received	06.07.2018 and 03.12.2018
Capital Grant	Nil
Restriction on use	Yes
Tax Clearance	Yes

The organisation is compliant with relevant Circulars including Circular 13/2014