

**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 2019**

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

## COMPANY INFORMATION

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<b>Directors</b>	Ciara McKenna Ruth Barrington Deirdre Pemberton Marian Barnard Liam Kirwan Patricia O'Donovan Adele O'Connor Catherine McCurdy Louise Bayliss Robin Hanan David Saunders Rosemary Grant	      (Appointed 28 May 2019) (Appointed 28 May 2019) (Appointed 30 July 2019) (Appointed 30 July 2019) (Appointed 30 July 2019) (Appointed 1 January 2020)
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**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)

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# 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 2019**

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The directors present their annual report and financial statements for the year ended 31 December 2019.

### **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 2019 are outlined below.

Treoir National Specialist Information Service dealt with 7,889 queries in 2019, an increase of 22% from last year. The majority of calls received were from unmarried mothers, followed closely by unmarried fathers.

The Information Pack is Treoir's principal publication and was updated in 2019. 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 is informative, factual and up to date with information for unmarried families.

Treoir provided 26 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.

In 2019, Treoir successfully made an application for funding to Pobal for a Membership and Communications post. This is a significant development and will provide greater engagement with the membership of Treoir and has already begun to increase the number of members.

Treoir successfully ran a number of information events during the 17th October UN Eradication of Poverty week thanks to a grant from the Department of Employment and Social Protection.

Following a successful application to the National Lottery grants scheme, Treoir will be developing information through animation to help those with literacy issues and those with hearing impairments.

### **Directors and secretary**

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

Thomas Quigley

(Resigned 28 May 2019)

Ciara McKenna

Ruth Barrington

June Tinsley

(Resigned 28 May 2019)

Deirdre Pemberton

Marian Barnard

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

## DIRECTORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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Liam Kirwan	
Patricia O'Donovan	
Adele O'Connor	(Appointed 28 May 2019)
Catherine McCurdy	(Appointed 28 May 2019)
Louise Bayliss	(Appointed 30 July 2019)
Robin Hanan	(Appointed 30 July 2019)
David Saunders	(Appointed 30 July 2019)
Rosemary Grant	(Appointed 1 January 2020)

### 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 experienced staff and ensuring that sufficient company resources are available for the task.

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 2019

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### 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;

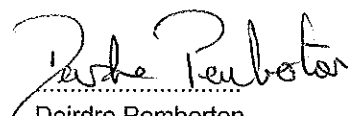
### Purpose of Policy

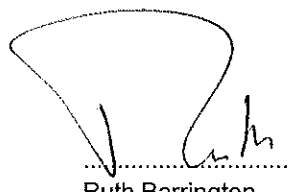
To enable Treoir to pay redundancy on the basis of a funding stream ending.

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  
31/3/2020

  
Ruth Barrington  
Director

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

## DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2019

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

31/3/2020

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

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#### 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 2019 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 assets, liabilities and financial position of the company as at 31 December 2019 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**

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#### **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**

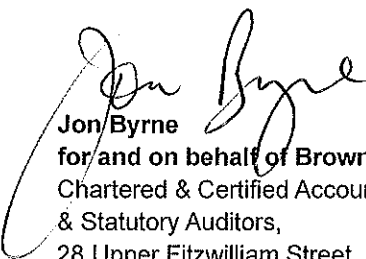
## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

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

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#### **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.

9/4/2020

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

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

		Restricted Funds	Unrestricted Funds	Total	Total
	Notes	2019	2019	2019	2018
		€	€	€	€
<b>Incoming resources</b>					
Other Income	3	19,000	22,188	41,188	20,353
Charitable activities	3	445,452	-	445,452	430,310
<b>Total incoming resources</b>		464,452	22,188	486,640	450,662
<b>Resources expended</b>					
Raising funds		-	-	-	-
Charitable activities	4	(432,215)	(10,661)	(442,876)	(426,089)
<b>Total resources expended</b>		(432,215)	(10,661)	(442,876)	(426,089)
<b>Net surplus for the financial year</b>	5	32,237	11,527	43,764	24,573

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 2019

	2019 €	2018 €
Surplus for the year	43,764	24,574
Other comprehensive income	-	-
Total comprehensive income for the year	<u>43,764</u>	<u>24,574</u>

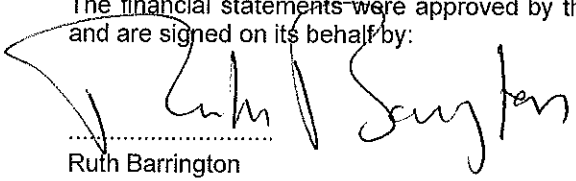
# TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN

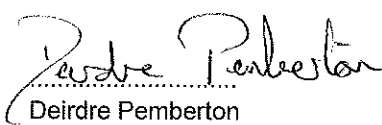
## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2019

	Notes	2019 €	€	2018 €	€
<b>Fixed assets</b>					
Intangible assets	8		2,047		3,526
Tangible assets	9		16,535		14,772
			<u>18,582</u>		<u>18,298</u>
<b>Current assets</b>					
Debtors	11	12,402		17,968	
Cash at bank and in hand		158,395		95,628	
		<u>170,797</u>		<u>113,596</u>	
<b>Creditors: amounts falling due within one year</b>	12	(67,610)		(53,889)	
<b>Net current assets</b>			<u>103,187</u>		<u>59,707</u>
<b>Total assets less current liabilities</b>			<u><u>121,769</u></u>		<u><u>78,005</u></u>
<b>Reserves</b>					
Restricted funds	15	38,070		5,834	
Unrestricted funds	15	83,699		72,171	
<b>Members' funds</b>			<u><u>121,769</u></u>		<u><u>78,005</u></u>

The financial statements were approved by the board of directors and authorised for issue on 31 MARCH 2020 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 2019*

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	Notes	Reserves €
Balance at 1 January 2018		53,431
Year ended 31 December 2018:		
Surplus for the year		24,574
Balance at 31 December 2018		78,005
Year ended 31 December 2019:		
Surplus for the year		43,764
Balance at 31 December 2019		121,769

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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### 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; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 1 Accounting policies

(Continued)

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.

#### 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 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.

#### 1.8 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 2019**

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### **1 Accounting policies**

**(Continued)**

#### **1.13 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss 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 leases 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 2019

### 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 2019 €	Unrestricted Funds 2019 €	Total 2019 €	Total 2018 €
The Community Foundation for Ireland	-	-	-	13,500
Rent Receivable	-	8,486	8,486	2,550
Membership fees	-	1,300	1,300	910
DSP Illness Benefit	-	-	-	2,297
Donations/Contributions	-	9,672	9,672	1,096
Lottery Funding	8,000	-	8,000	-
Kinship Care	11,000	-	11,000	-
DEASP	-	2,730	2,730	-
	<u>19,000</u>	<u>22,188</u>	<u>41,188</u>	<u>20,353</u>

Charitable activities	Restricted Funds 2019 €	Unrestricted Funds 2019 €	Total 2019 €	Total 2018 €
HSE	225,723	-	225,723	225,726
Tusla	22,184	-	22,184	22,184
Crisis pregnancy programme	148,000	-	148,000	148,000
Citizens information board	34,400	-	34,400	34,400
POBAL	15,145	-	15,145	-
	<u>445,452</u>	<u>-</u>	<u>445,452</u>	<u>430,310</u>

### 4 Analysis of charitable expenditure

	Restricted Funds 2019 €	Unrestricted Funds 2019 €	Total 2019 €	Total 2018 €
Support costs	427,552	10,661	438,213	415,583
Governance costs	4,663	-	4,663	10,505
	<u>432,215</u>	<u>10,661</u>	<u>442,876</u>	<u>426,088</u>

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 5 Operating surplus

	2019	2018
	€	€
Operating surplus for the year is stated after charging:		
Depreciation of owned tangible fixed assets	6,014	3,718
Amortisation of intangible assets	1,478	1,478
Operating lease charges	33,124	45,907
	<u>33,124</u>	<u>45,907</u>

### 6 Employees

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

2019	2018
Number	Number
8	6
<u>8</u>	<u>6</u>

Their aggregate remuneration comprised:

	2019	2018
	€	€
Wages and salaries	282,885	256,047
Social security costs	26,022	27,233
Pension costs	3,400	7,908
	<u>312,307</u>	<u>291,188</u>

The remuneration of key management personnel related to one person in 2019 (1 person in 2018) and totalled €67,717 in 2018 (2018: €65,908).

The number of employees whose remuneration was greater than €60,000 is 1 (2018:1).

	2019	2018
€60,000 -€70,000	1	1
	<u>1</u>	<u>1</u>

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 2019

### 7 Retirement benefit schemes

	2019	2018
Defined contribution schemes	€	€
Charge to income and expenditure in respect of defined contribution schemes	3,400	7,908

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.

### 8 Intangible fixed assets

	Website Development
	€
<b>Cost</b>	
At 1 January 2019 and 31 December 2019	16,143
<b>Amortisation and impairment</b>	
At 1 January 2019	12,618
Amortisation charged for the year	1,478
At 31 December 2019	14,096
<b>Carrying amount</b>	
At 31 December 2019	2,047
At 31 December 2018	3,526

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 9 Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Total
	€	€	€
<b>Cost</b>			
At 1 January 2019	98,765	41,218	139,983
Additions	-	7,777	7,777
At 31 December 2019	98,765	48,995	147,760
<b>Depreciation and impairment</b>			
At 1 January 2019	98,765	26,446	125,211
Depreciation charged in the year	-	6,014	6,014
At 31 December 2019	98,765	32,460	131,225
<b>Carrying amount</b>			
At 31 December 2019	-	16,535	16,535
At 31 December 2018	-	14,772	14,772

### 10 Financial instruments

	2019 €	2018 €
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	166,645	103,878
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	4,895	7,165

### 11 Debtors

	2019 €	2018 €
<b>Amounts falling due within one year:</b>		
Other debtors	8,250	8,250
Prepayments and accrued income	4,152	9,718
	12,402	17,968

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 12 Creditors: amounts falling due within one year

	Notes	2019 €	2018 €
Trade creditors		2,211	2,178
PAYE and social security		7,512	7,060
Deferred income	13	34,400	34,400
Other creditors		2,684	4,987
Accruals		20,803	5,264
		<u>67,610</u>	<u>53,889</u>

### 13 Deferred income

	2019 €	2018 €
Other deferred income	<u>34,400</u>	<u>34,400</u>

The company received a grant of €34,400 in December 2019 from The Citizens Information Board (CIB). This funding is for 2020 activities and has therefore been deferred at 31st December 2019.

### 14 Operating lease commitments

#### Lessee

The company signed a short term lease on the 1st day of October 2018 on the premises 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:

	2019 €	2018 €
Within one year	<u>33,000</u>	<u>33,000</u>

### 15 Income and expenditure account

	Opening balance €	Income €	Expenditure €	Closing Balance €
Restricted funds	5,834	464,451	(432,215)	38,070
Unrestricted funds	72,171	22,189	(10,661)	83,699
	<u>78,005</u>	<u>486,640</u>	<u>(442,876)</u>	<u>121,769</u>

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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### 16 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.

### 17 Related party transactions

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

### 18 Ultimate controlling party

The company is controlled by the Board of Directors.

### 19 Non Audit Services

During the year, Browne Murphy & Hughes provided company secretarial services to the company.

### 20 Approval of financial statements

The directors approved the financial statements on the 31/3/2020

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

**MANAGEMENT INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2019**



# 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 2019

	2019	2018
	€	€
<b>Income</b>		
HSE Dublin CH09	225,723	225,725
Tusla	22,184	22,184
HSE Crisis Pregnancy Prog	148,000	148,000
Membership fees	1,300	910
Citizens Information Board	34,400	34,400
Lottery Funding	8,000	-
Rental Income	8,486	2,550
Other Income	9,672	16,893
POBAL	15,145	-
Kinship Care	11,000	-
DEASP	2,730	-
	<u>486,640</u>	<u>450,662</u>
<b>Administrative expenses</b>	(442,876)	(426,088)
<b>Operating surplus</b>	<u>43,764</u>	<u>24,574</u>

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

## SCHEDULE OF ADMINISTRATIVE EXPENSES FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 €	2018 €
<b>Administrative expenses</b>		
Wages and salaries	282,885	256,047
Social security costs	26,022	27,233
Staff training / Human Resources	4,578	706
Staff pension costs defined contribution	3,400	7,908
Rent and rates	33,124	45,907
Cleaning	3,083	3,521
Power, light and heat	3,346	2,369
Computer running costs	7,868	4,396
Animation costs	9,074	-
Repairs and maintenance	3,457	2,811
Insurance	1,460	1,453
Supplies	5,064	4,715
Membership	1,999	2,800
Newspapers	559	522
Miscellaneous expenses	-	838
Publishing	14,155	5,009
Travelling expenses	3,267	3,585
Conferences / meetings	4,948	5,182
Legal and professional fees	11,708	25,660
Accountancy	1,538	7,380
Audit fees	3,125	3,125
Bank charges	206	217
Printing and stationery	5,479	2,778
Advertising / Marketing	534	784
Telecommunications	3,599	5,907
Administration expenses	906	39
Amortisation	1,478	1,478
Depreciation	6,014	3,718
	<u>442,876</u>	<u>426,088</u>

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

**GRANTS RECEIVED CIRCULAR 13 REQUIREMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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<b>Agency</b>	POBAL
<b>Type of Funding</b>	Supportin National Networks
<b>Purpose of Grant</b>	Salary, direct costs & indirect costs
<b>Total Grant</b>	€ 15,145
<b>Grant take to I&amp;E</b>	€ 15,145
<b>Received in period</b>	€ 15,145
<b>Amounts deferred at Year End</b>	€ 0
<b>Expenditure</b>	€ 14,897
<b>Term</b>	6 Months (July 2019 - December 2019)
<b>Date received</b>	25.07.2019 and 25.10.2019
<b>Capital Grant</b>	Nil
<b>Restriction on use</b>	Yes
<b>Tax Clearance</b>	Yes

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

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

**GRANTS RECEIVED CIRCULAR 13 REQUIREMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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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	€ 0
Expenditure	€ 19,830
Term	12 Months (January 2019 - December 2019)
Date received	05.07.2019 and 06.12.2019
Capital Grant	Nil
Restriction on use	Yes
Tax Clearance	Yes

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

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

	Total Cost to Treoir	Total Cost from Tusla Funding	Tusla % Split	Tusla Cork	Tusla Dublin South	Tusla Dublin North
<b><u>EXPENDITURE:</u></b>						
Professional Fees Accounting	1,538	769	49.99%	309	243	217
Professional Fees - Audit	3,125	1,562	50.00%	628	493	442
Travel	38	11	29.51%	5	4	3
Equipment - F&E	7,777	7,777	99.99%	3,123	2,454	2,199
Membership	1,180	894	75.79%	359	282	253
Newspapers	559	559	99.99%	224	176	158
Rent	32,196	1,465	4.55%	588	462	414
Maintenance - Repairs	2,572	2,455	95.43%	986	775	694
Cleaning	2,856	782	27.39%	314	247	221
Office	1,695	1,694	99.99%	681	535	479
Photocopier	2,275	546	23.98%	219	172	154
Supplies	33	32	99.97%	13	10	9
Telecommunications	1,931	386	20.00%	155	122	109
Utilities - Electric & Heating	3,345	582	17.39%	234	184	165
Subscriptions	819	700	85.49%	281	221	198
	<b><u>€ 61,938.28</u></b>	<b><u>20,214</u></b>		<b><u>8,119</u></b>	<b><u>6,378</u></b>	<b><u>5,717</u></b>
<b><u>INCOME:</u></b>						
TUSLA, Cork				8,910	7,000	6,274
TUSLA, Dublin North						
TUSLA, Dublin South						
 TOTAL INCOME:	 € 22,184.00					
TOTAL EXPENDITURE:	€ 20,213.87					
SURPLUS/DEFICIT:	<u>€ 1,970.13</u>					