

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 2021

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

COMPANY INFORMATION

Directors	Marian Barnard Patricia O'Donovan Adele O'Connor Catherine McCurdy Louise Bayliss Robin Hanan Rosemary Grant Lorraine Barry Evelyn Mahon (Appointed 26 January 2021)
Secretary	Marian Barnard
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	Evelyn Mahon (Chairperson) Marian Barnard (Secretary)

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

CONTENTS

	Page
Directors' report	1 - 3
Directors' responsibilities statement	4
Independent auditor's report	5 - 7
Income and expenditure account	8
Statement of comprehensive income	9
Statement of financial position	10
Statement of changes in equity	11
Statement of cash flows	12
Notes to the financial statements	13 - 22
Management Information	23 - 28

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

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present their annual report and financial statements for the year ended 31 December 2021.

Principal activities

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.

Review of The Business

Like the vast majority of organisations, Treoir continued to be affected by the Covid-19 Pandemic during 2021 as most staff worked from home as per government guidelines.

Treoir continued to provide services during the lockdowns in 2021 and staff began to slowly return to the office as restrictions were lifted towards the end of the year. As many of the organisations we provide our leaflets to were also working remotely we have seen a significant reduction in the volume of requests for hardcopy literature. However, our phone information service was busier than previous years with increased calls leading to a significant increase in queries and greater use of our online call back request button. Some of our activities could not occur due to Covid and restrictions which has led to a level of underspend with some of the restricted funding. Treoir plans to carry out these activities in 2022 and 2023 as we return to a more normal working environment.

Some of Treoir's key achievements in 2021 are outlined below.

The National Specialist Information Service dealt with 13,345 queries in 2021, an increase of 64% from the previous year. While calls increased by 10% the increase in queries is mainly due to the upgraded data collections system and how all queries are recorded. The majority of calls received were from mothers, followed closely by fathers.

The Information Pack is Treoir's principal publication and was updated with an insert in 2021. The Pack contains essential information for unmarried parents including information on access, custody, guardianship, crisis pregnancy, financial support during pregnancy and following birth, child abduction and domestic violence. Due to the pandemic, many organisations that normally order the packs were working from home and Treoir had a reduced number of orders but the information is available to download easily from the website. Treoir's website –www.Treoir.ie – is informative, factual and up to date with information for unmarried families.

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. The administration of the School Completion Programme (SCP) funding involved a significant piece of work in co-ordinating 11 applications for the SCP funding into one application to administer the grants to each of the projects. This was the second year of administering the SCP funding.

Treoir is a membership organisation and values the active engagement of its members in its mission. Pobal provided funding which enabled Treoir to recruit a Membership and Communications Officer. This role has ensured the growth and active participation of the membership. Despite the pandemic, there was an increase in membership and greater engagement with the members through online seminars and two new members joined Treoir.

The shared parenting and mediation project developed significantly over the course of 2021 and our first intake of parents was in January 2021 with 50 parents supported in the first year. This new pilot project offers parents a suite of supports to help them on their journey towards sharing the parenting of their children.

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

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Our work with Kinship Care Ireland has led to the employment of the National Programme co-ordinator for Kinship Care with Treoir. The work fits very well with Treoir's overall aims and ethos and the work has become part of our core work. We are delighted to be able to include this vital support for kinship families and we look forward to developing this work within Treoir over the coming years.

The Council of Treoir continued to provide governance oversight to the organisation. The Council and the sub-committees had a full schedule of meetings in 2021 with all meetings online including a very successful AGM in May when Dr. Brian Tobin gave a keynote address on guardianship and unmarried parents.

Treoir met all of our compliance requirements and are fully compliant with the Charities Regulator's Governance Code.

Directors and secretary

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

Ruth Barrington	(Resigned 25 May 2021)
Marian Barnard	
Liam Kirwan	(Resigned 25 May 2021)
Patricia O'Donovan	
Adele O'Connor	
Catherine McCurdy	
Louise Bayliss	
Robin Hanan	
David Saunders	(Resigned 25 May 2021)
Rosemary Grant	
Lorraine Barry	
Evelyn Mahon	(Appointed 26 January 2021)

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.

Post reporting date events

There is an ongoing reporting event which is COVID-19. The directors have assessed the carrying value of the assets and liabilities of the company and they are satisfied that there is no material impact by the effects of COVID-19 on the company.

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 PARENTS AND THEIR CHILDREN

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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).

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 two to three months running costs and to cover the cancelling of our lease.

On behalf of the board



Marian Barnard
Director



Evelyn Mahon
Director

Date: 31/5/22

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

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

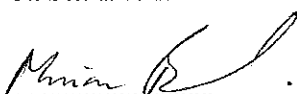
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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



Marian Barnard
Director

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Evelyn Mahon
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 2021 which comprise the income and expenditure account, the statement of comprehensive income, the statement of financial position, the statement of changes in equity, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. 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 2021 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information in the annual report. 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: [https://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](https://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.

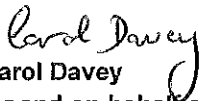
TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN

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.


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

31/5/22.....

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

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Restricted Funds 2021 €	Unrestricted Funds 2021 €	Total 2021 €	Total 2020 €
Incoming resources					
Other Income	3	109,450	7,309	116,759	22,008
Charitable activities	3	709,368	-	709,368	731,905
Total incoming resources		<u>818,818</u>	<u>7,309</u>	<u>826,127</u>	<u>753,913</u>
Resources expended					
Charitable activities	4	(768,229)	(13,159)	(781,388)	(665,491)
Total resources expended		<u>(768,229)</u>	<u>(13,159)</u>	<u>(781,388)</u>	<u>(665,491)</u>
Net surplus for the financial year	5	<u>50,589</u>	<u>(5,850)</u>	<u>44,739</u>	<u>88,422</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**

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	€	€
Surplus for the year	44,739	88,422
Other comprehensive income	-	-
Total comprehensive income for the year	<u>44,739</u>	<u>88,422</u>

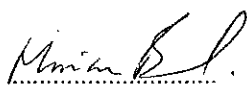
TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN

STATEMENT OF FINANCIAL POSITION

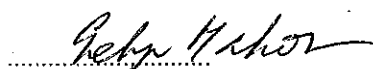
AS AT 31 DECEMBER 2021

	Notes	2021 €	€	2020 €	€
Fixed assets					
Intangible assets	9		5,978		9,732
Tangible assets	10		5,070		12,265
			<u>11,048</u>		<u>21,997</u>
Current assets					
Debtors	12	17,954		14,586	
Cash at bank and in hand		317,592		253,897	
		<u>335,546</u>		<u>268,483</u>	
Creditors: amounts falling due within one year	13	<u>(91,664)</u>		<u>(80,289)</u>	
Net current assets			<u>243,882</u>		<u>188,194</u>
Total assets less current liabilities			<u>254,930</u>		<u>210,191</u>
Reserves					
Restricted funds	17		176,232		125,643
Unrestricted funds	17		78,698		84,548
Members' funds			<u>254,930</u>		<u>210,191</u>

The financial statements were approved by the board of directors and authorised for issue on 31/5/22 and are signed on its behalf by:



Marian Barnard
Director



Evelyn Mahon
Director

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

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Reserves €
Balance at 1 January 2020	16	121,769
Year ended 31 December 2020:		
Surplus for the year		88,422
Balance at 31 December 2020		210,191
Year ended 31 December 2021:		
Surplus for the year		44,739
Balance at 31 December 2021		254,930

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

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 €	€	2020 €	€
Cash flows from operating activities					
Cash generated from operations	18		64,977		109,575
Investing activities					
Purchase of intangible assets				(10,000)	
Purchase of tangible fixed assets		(1,282)		(4,073)	
Net cash used in investing activities			(1,282)		(14,073)
Net increase in cash and cash equivalents			63,695		95,502
Cash and cash equivalents at beginning of year			253,897		158,395
Cash and cash equivalents at end of year			317,592		253,897

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Company information

Treoir The National Federation of Services for Unmarried Parents and Their Children is a company limited by guarantee incorporated in Republic of Ireland. The registered office is 28 North Great Georges Sreet, Dublin 1.

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and 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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TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

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.

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.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

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.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to Surplus or Deficit 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.

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

The company's accounting policy for depreciation and amortisation are set out in policies 1.4 and 1.5. The annual depreciation charge 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.

b) Impairment review following COVID-19

The COVID-19 pandemic has caused an adverse effect on the economic environment in which the company operates. In accordance with section 27.9 of FRS 102 this is an impairment indicator and the company has carried out an impairment review of its assets. The factors taken into consideration in performing an impairment review are based on estimates and are subject to uncertainty.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021 €	Unrestricted Funds 2021 €	Total 2021 €	Total 2020 €
Rent Receivable	-	6,000	6,000	8,375
Membership fees	-	390	390	1,300
Donations/Contributions	-	919	919	203
Kinship Care	83,700	-	83,700	10,000
DEASP	-	-	-	2,130
LGBTI	2,800	-	2,800	-
Rethink Ireland	22,950	-	22,950	-
	<u>109,450</u>	<u>7,309</u>	<u>116,759</u>	<u>22,008</u>

Charitable activities	Restricted Funds 2021 €	Unrestricted Funds 2021 €	Total 2021 €	Total 2020 €
HSE	226,835	-	226,835	225,725
Tusla	19,188	-	19,188	18,274
Tusla - Tess	252,161	-	252,161	240,000
Crisis pregnancy programme	132,483	-	132,483	148,000
Citizens information board	34,400	-	34,400	34,400
POBAL	44,301	-	44,301	65,506
	<u>709,368</u>	<u>-</u>	<u>709,368</u>	<u>731,905</u>

4 Analysis of charitable expenditure

	Restricted Funds 2021 €	Unrestricted Funds 2021 €	Total 2021 €	Total 2020 €
Support costs	764,846	13,159	778,005	662,108
Governance costs	3,383	-	3,383	3,383
	<u>768,229</u>	<u>13,159</u>	<u>781,388</u>	<u>665,491</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 2021

5 Operating surplus

	2021	2020
	€	€
Operating surplus for the year is stated after charging:		
Depreciation of owned tangible fixed assets	8,477	8,343
Amortisation of intangible assets	3,754	2,316
Operating lease charges	33,584	33,404

6 Employees

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

2021	2020
Number	Number
8	7

Their aggregate remuneration comprised:

	2021	2020
	€	€
Wages and salaries	360,641	300,503
Social security costs	27,565	21,396
Pension costs	7,531	7,201
	395,737	329,100

The remuneration of key management personnel related to two people in 2021: €132,877 (2 people in 2020: €131,041).

The number of employees whose remuneration was greater than €60,000 is 2 (2020:2).

	2021	2020
€60,000 -€70,000	2	2

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Retirement benefit schemes

	2021	2020
	€	€
Defined contribution schemes		
Charge to income and expenditure in respect of defined contribution schemes	7,531	7,201

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 Taxation

The company is a registered charity (CHY8877) and is exempt from corporation tax. We can confirm that the company is fully tax compliant as at 31 December 2021.

9 Intangible fixed assets

	Website Development
	€
Cost	
At 1 January 2021 and 31 December 2021	26,143
Amortisation and impairment	
At 1 January 2021	16,411
Amortisation charged for the year	3,754
At 31 December 2021	20,165
Carrying amount	
At 31 December 2021	5,978
At 31 December 2020	9,732

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Total
	€	€	€
Cost			
At 1 January 2021	98,765	53,068	151,833
Additions	-	1,282	1,282
At 31 December 2021	98,765	54,350	153,115
Depreciation and impairment			
At 1 January 2021	98,765	40,803	139,568
Depreciation charged in the year	-	8,477	8,477
At 31 December 2021	98,765	49,280	148,045
Carrying amount			
At 31 December 2021	-	5,070	5,070
At 31 December 2020	-	12,265	12,265

11 Financial instruments

	2021	2020
	€	€
Carrying amount of financial assets		
Debt instruments measured at amortised cost	333,037	265,657
Carrying amount of financial liabilities		
Measured at amortised cost	4,955	12,556

12 Debtors

	2021	2020
	€	€
Amounts falling due within one year:		
Trade Debtors	6,000	3,033
Other debtors	9,445	8,727
Prepayments and accrued income	2,509	2,826
	17,954	14,586

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Creditors: amounts falling due within one year

	Notes	2021 €	2020 €
Trade creditors		1,440	9,244
PAYE and social security		23,908	15,696
Deferred income	14	54,800	37,200
Other creditors		3,515	3,312
Accruals		8,001	14,837
		<u>91,664</u>	<u>80,289</u>

14 Deferred income

	2021 €	2020 €
Other deferred income	<u>54,800</u>	<u>37,200</u>

The company received a grant of €34,400 in December 2021 from The Citizens Information Board (CIB). This funding is for 2022 activities and has therefore been deferred at 31st December 2021. The company also received a grant of €20,400 from Community Foundation in December 2021, this funding is for 2022 activities and has therefore been deferred at 31st December 2021.

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 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:

	2021 €	2020 €
Within one year	<u>33,000</u>	<u>33,000</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 2021

17 Income and expenditure account

	Opening balance €	Income €	Expenditure €	Closing Balance €
Restricted funds	125,643	818,818	(768,229)	176,232
Unrestricted funds	84,548	7,309	(13,159)	78,698
	<u>210,191</u>	<u>826,127</u>	<u>(781,388)</u>	<u>254,930</u>

18 Cash generated from operations

	2021 €	2020 €
Surplus for the year after tax	44,739	88,422
Adjustments for:		
Amortisation and impairment of intangible assets	3,754	2,316
Depreciation and impairment of tangible fixed assets	8,477	8,343
Movements in working capital:		
Increase in debtors	(3,368)	(2,184)
(Decrease)/increase in creditors	(6,225)	9,879
Increase in deferred income	17,600	2,800
Cash generated from operations	<u>64,977</u>	<u>109,576</u>

19 Analysis of changes in net funds

	1 January 2021 €	Cash flows €	31 December 2021 €
Cash at bank and in hand	<u>253,897</u>	<u>63,695</u>	<u>317,592</u>

20 Non Audit Services

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

21 Events after the reporting date

There is an ongoing reporting event which is COVID-19. The directors have assessed the carrying value of the assets and liabilities of the company and they are satisfied that there is no material impact by the effects of COVID-19 on the company.

22 Related party transactions

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

23 Ultimate controlling party

The company is controlled by the Board of Directors.

24 Approval of financial statements

The directors approved the financial statements on ...31/5/22...

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

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021

	2021	2020
	€	€
Income		
HSE Dublin CH09	226,835	225,725
Tusla	19,188	18,274
HSE Crisis Pregnancy Prog	132,483	148,000
Membership fees	390	1,300
Citizens Information Board	34,400	34,400
Rental Income	6,000	8,375
Other Income	919	203
POBAL	44,301	65,506
Kinship Care	78,000	10,000
DEASP	-	2,130
Tusla - Tess	252,161	240,000
LGBTI	2,800	-
Réthink Ireland	22,950	-
HSE Other	5,700	-
	<u>826,127</u>	<u>753,913</u>
Administrative expenses	<u>(781,388)</u>	<u>(665,491)</u>
Operating surplus	<u><u>44,739</u></u>	<u><u>88,422</u></u>

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

SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	€	€
Administrative expenses		
Wages and salaries	360,641	300,503
Social security costs	27,565	21,396
Staff training / Human Resources	12,514	3,463
Staff pension costs defined contribution	7,531	7,201
Rent	33,584	33,404
Cleaning	1,256	1,972
Power, light and heat	2,289	3,499
Computer running costs	7,156	5,222
Repairs and maintenance	-	707
Insurance	1,785	1,593
Supplies	1,927	1,874
Membership	4,709	3,010
Newspapers	612	668
Publishing	(4,765)	6,826
Travelling expenses	445	1,037
Conferences / meetings	(4,530)	6,070
Professional fees	48,460	12,180
Audit fees	3,383	3,383
Bank charges	211	215
Printing and stationery	885	1,400
Advertising / Marketing	13,676	48
Telecommunications	4,764	4,519
Administration expenses	472	695
School completion expenses	244,587	233,947
Amortisation	3,754	2,316
Depreciation	8,477	8,343
	<u>781,388</u>	<u>665,491</u>

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

**GRANTS RECEIVED CIRCULAR 13 REQUIREMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Agency	POBAL
Type of Funding	Supportin National Networks
Purpose of Grant	Salary, direct costs & indirect costs
Total Grant	€ 44,301
Grant take to I&E	€ 44,301
Received in period	€ 44,301
Amounts deferred at Year End	€ 0
Expenditure	€ 44,301
Term	12 Months (January 2021 - December 2021)
Date received	January, April, July, October
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

**GRANTS RECEIVED CIRCULAR 13 REQUIREMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Agency	TUSLA
Type of Funding	Family and Community Support
Purpose of Grant	Contribution to Overheads
Total Grant	€ 19,188
Grant take to I&E	€ 19,188
Received in period	€ 19,188
Amounts deferred at Year End	€ 0
Expenditure	€ 19,188
Term	12 Months (January 2021 - December 2021)
Date received	October, November, December
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

FOR THE YEAR ENDED 31 DECEMBER 2021

	Total Cost to Treoir	Total Cost from Tusla Funding	Tusla % Split	Tusla Cork	Tusla Dublin South	Tusla Dublin North
EXPENDITURE:						
Cleaning	1,174.35	300.00	25.55%	120.90	94.42	84.68
Insurance	1,785.16	89.26	5.00%	35.85	28.16	25.25
Membership	1,157.00	877.02	100.00%	352.21	276.74	248.07
Newspapers	588.00	612.00	104.08%	245.80	193.10	173.09
Photocopier	40.75	9.76	23.95%	3.92	3.08	2.76
Postage	19.00	19.00	100.00%	7.64	5.99	5.37
Rent	33,000.00	9,912.28	30.04%	3,980.77	3,127.57	2,803.94
Stationery	87.85	43.92	49.99%	17.64	13.86	12.42
Subscriptions	2,177.25	1,861.45	85.50%	747.60	587.32	526.53
Supplies	268.84	268.83	100.00%	107.97	84.82	76.04
Telecommunications	1,090.48	218.10	20.00%	87.59	68.83	61.68
Utilities - Electric & Heating	1,864.21	1,864.21	100.00%	748.67	588.23	527.31
Website Support	1,314.34	726.43	55.27%	291.72	229.19	205.52
	€ 44,567	€ 16,802		€ 6,748	€ 5,301	€ 4,753
INCOME:						
TUSLA, Cork	€ 5,000.00			5,000	7,000	6,274
TUSLA, Dublin North	€ 7,000.00					
TUSLA, Dublin South	€ 6,274.00					
TUSLA, Covid Payment	€ 914.00					
TOTAL INCOME:	€ 19,188.00					
TOTAL EXPENDITURE:	€ 16,802.26					
SURPLUS/DEFICIT:	€ 2,385.74					

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

***TUSLA FUNDING
FOR THE YEAR ENDED 31 DECEMBER 2021***

INCOME:

Tusla - Tess €252,160.78

**Total Cost to
Treoir**

EXPENDITURE:

CKST - St Catherines	18,919.00
Coolock - Doras Bui	26,487.00
Cork TPSP	16,451.00
Dublin SW - TPSP	41,951.00
Familibase TPSP	13,166.00
Finglas TPSP	13,167.00
Foroige - TPSP (Donegal)	16,451.00
Galway TPSP	31,626.00
Limerick TPSP	29,283.00
Louth TPSP	23,920.00
Wexford TPSP	13,166.00

€ 244,587

Administration Fee to Treoir € 6,053.00

TOTAL INCOME: €252,160.78

TOTAL EXPENDITURE: €250,640.00

SURPLUS/DEFICIT: € 1,520.78