

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 2022

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

COMPANY INFORMATION

Directors	Marian Barnard Patricia O'Donovan Adele O'Connor Louise Bayliss Rosemary Grant Lorraine Barry Evelyn Mahon Brian Tobin	(Appointed 31 May 2022)
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

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

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The directors present their annual report and financial statements for the year ended 31 December 2022.

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.

Like many organisations, Treoir's staff began a gradual return to the office during the year following the lifting of government restrictions and began to implement a hybrid model of working.

As many of organisations we provide our leaflets to were also implementing hybrid working models we had a small increase in the volume of requests for hardcopy literature from the previous year. However, our phone information service was busier than previous years with an increase in queries and greater use of our online call back request button. The Board recognise that Treoir's restricted reserves have accumulated, primarily over the Covid years, due to imposed restrictions on office working and movement. The Board are actively planning to utilise the funding in line with our core objectives over the next five-year strategic planning period and in consultation with our funding partners.

Some of Treoir's key achievements in 2022 are outlined below.

The National Specialist Information Service dealt with 14,814 queries in 2022, an increase of 11% from the previous year. The majority of calls received were from mothers, followed closely by fathers.

The Information Pack is Treoir's principal publication and was updated in 2022. 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. The number of packs disseminated increased in 2022 due to the number of organisations returning to their office workplace. 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 third 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. There was an increase in membership and good engagement with the members through online seminars.

The shared parenting and mediation project pilot finished during 2022 and the evaluation report was published which highlighted the positive contribution to parents and their children. Work is continuing to mainstream the programme.

Kinship Care is when a child or young person lives full time with a relative or family friend because they are not able to live with their parents. It can allow children to remain with family and retain a sense of belonging and acceptance. Treoir hosts the employment of the National Programme co-ordinator for Kinship Care. The Kinship Care programme provides information, support and advocacy to carers and family members. The information from the calls informs our research that helps inform and address the needs of kinship families.

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

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022 and a very successful AGM in May when Professor Louise Crowley from UCC gave a keynote address on the Evolution and Resistance in defining the Family in Irish Law.

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.

Marian Barnard

Patricia O'Donovan

Adele O'Connor

Catherine McCurdy

(Resigned 31 May 2022)

Louise Bayliss

Robin Hanan

(Resigned 31 May 2022)

Rosemary Grant

Lorraine Barry

Evelyn Mahon

Brian Tobin

(Appointed 31 May 2022)

Results and dividends

The results for the year are set out on page 7.

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

The risk associated with economic cycles and inflation could have an adverse impact on the business.

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 2022

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



16 May 2023

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

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

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

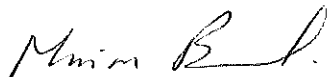
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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
16 May 2023

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 2022, 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 the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

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 2022 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 properly 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 described below 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 for Auditors (Ireland) 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.

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 course of 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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared 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, to the best of our knowledge and belief, are 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.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions, are not complied with by the company. We have nothing to report in this regard.

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 in accordance with the applicable financial reporting framework that 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management 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 company's 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 company's financial statements is located on the IAASA's website at: <https://www.iaasa.ie/Publications/Auditing-standards/Standards-Guidance-for-Auditors-in-Ireland/Description-of-the-auditor-s-responsibilities-for>. This description forms part of our auditor's report.

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.

16 May 2023

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

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Restricted Funds 2022 €	Unrestricted Funds 2022 €	Total 2022 €	Total 2021 €
Incoming resources					
Other Income	3	9,836	9,210	19,046	33,059
Charitable activities	3	807,020	7,841	814,861	793,068
Total incoming resources		816,856	17,051	833,907	826,127
Resources expended					
Charitable activities	4	(780,905)	(10,413)	(791,318)	(781,388)
Total resources expended		(780,905)	(10,413)	(791,318)	(781,388)
Net surplus for the financial year	5	35,951	6,638	42,589	44,739

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 2022**

	2022	2021
	€	€
Surplus for the year	42,589	44,739
Other comprehensive income	-	-
Total comprehensive income for the year	<u>42,589</u>	<u>44,739</u>

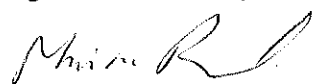
TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		€	€	€	€
Fixed assets					
Intangible assets	9		2,645		5,978
Tangible assets	10		7,355		5,070
			<u>10,000</u>		<u>11,048</u>
Current assets					
Debtors	12	19,866		17,954	
Cash at bank and in hand		329,004		317,592	
			<u>348,870</u>		<u>335,546</u>
Creditors: amounts falling due within one year	13	(61,351)		(91,664)	
Net current assets			<u>287,519</u>		<u>243,882</u>
Total assets less current liabilities			<u>297,519</u>		<u>254,930</u>
Reserves					
Restricted funds	17		212,183		176,232
Unrestricted funds	17		85,336		78,698
Members' funds			<u>297,519</u>		<u>254,930</u>

The financial statements were approved by the board of directors and authorised for issue on 16 May 2023 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 2022

	Notes	Reserves €
Balance at 1 January 2021	17	210,191
Year ended 31 December 2021:		
Surplus for the year		44,739
Balance at 31 December 2021		254,930
Year ended 31 December 2022:		
Surplus for the year		42,589
Balance at 31 December 2022		297,519

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

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	€	2021 €	€
Cash flows from operating activities					
Cash generated from operations	19		20,402		64,976
Investing activities					
Purchase of tangible fixed assets		(8,990)		(1,282)	
Net cash used in investing activities			(8,990)		(1,282)
Net increase in cash and cash equivalents			11,412		63,694
Cash and cash equivalents at beginning of year			317,592		253,897
Cash and cash equivalents at end of year			329,004		317,592

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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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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 2022

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.

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 2022

1 Accounting policies

(Continued)

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.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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	Unrestricted	Total 2022	Total 2021
	Funds 2022	Funds 2022		
	€	€	€	€
Rent Receivable	-	7,028	7,028	6,000
Membership fees	-	1,690	1,690	390
Donations/Contributions/Misc	-	492	492	919
LGBTI	-	-	-	2,800
Rethink Ireland	9,836	-	9,836	22,950
	<u>9,836</u>	<u>9,210</u>	<u>19,046</u>	<u>33,059</u>

Charitable activities	Restricted	Unrestricted	Total 2022	Total 2021
	Funds 2022	Funds 2022		
	€	€	€	€
HSE	227,849	-	227,849	226,835
Tusla	19,005	-	19,005	19,188
Tusla - Tess	256,928	7,841	264,769	252,161
Kinship Care	75,000	-	75,000	83,700
Crisis pregnancy programme	119,800	-	119,800	132,483
Citizens information board	34,400	-	34,400	34,400
Community Foundation	20,400	-	20,400	-
POBAL	53,638	-	53,638	44,301
	<u>807,020</u>	<u>7,841</u>	<u>814,861</u>	<u>793,068</u>

4 Analysis of charitable expenditure

	Restricted	Unrestricted	Total 2022	Total 2021
	Funds 2022	Funds 2022		
	€	€	€	€
Support costs	777,522	10,413	787,935	778,005
Governance costs	3,383	-	3,383	3,383
	<u>780,905</u>	<u>10,413</u>	<u>791,318</u>	<u>781,388</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 2022

5 Operating surplus	2022	2021
Operating surplus for the year is stated after charging:	€	€
Depreciation of owned tangible fixed assets	6,705	8,477
Amortisation of intangible assets	3,333	3,754
Operating lease charges	33,630	33,584
	<u> </u>	<u> </u>

6 Employees

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

2022	2021
Number	Number
8	8
<u> </u>	<u> </u>

Their aggregate remuneration comprised:

	2022	2021
	€	€
Wages and salaries	343,774	360,641
Social security costs	30,469	27,565
Pension costs	13,152	7,531
	<u> </u>	<u> </u>
	387,395	395,737
	<u> </u>	<u> </u>

The remuneration of key management personnel related to two people in 2022: €88,506 (2 people in 2021: €132,877).

The number of employees whose remuneration was greater than €60,000 is 1 (2021:2).

	2022	2021
€60,000 -€70,000	2	2
	<u> </u>	<u> </u>

7 Retirement benefit schemes

Defined contribution schemes	2022	2021
	€	€
Charge to income and expenditure in respect of defined contribution schemes	13,152	7,531
	<u> </u>	<u> </u>

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.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022.

9 Intangible fixed assets

	Website Development €
Cost	
At 1 January 2022 and 31 December 2022	26,143
Amortisation and impairment	
At 1 January 2022	20,165
Amortisation charged for the year	3,333
At 31 December 2022	23,498
Carrying amount	
At 31 December 2022	2,645
At 31 December 2021	5,978

10 Tangible fixed assets

	Plant and machinery €	Fixtures, fittings & equipment €	Total €
Cost			
At 1 January 2022	98,765	54,350	153,115
Additions	-	8,990	8,990
At 31 December 2022	98,765	63,340	162,105
Depreciation and impairment			
At 1 January 2022	98,765	49,280	148,045
Depreciation charged in the year	-	6,705	6,705
At 31 December 2022	98,765	55,985	154,750
Carrying amount			
At 31 December 2022	-	7,355	7,355
At 31 December 2021	-	5,070	5,070

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11	Financial instruments		2022	2021
			€	€
	Carrying amount of financial assets			
	Debt instruments measured at amortised cost		345,477	333,037
			<u> </u>	<u> </u>
	Carrying amount of financial liabilities			
	Measured at amortised cost		12,202	4,955
			<u> </u>	<u> </u>
12	Debtors		2022	2021
			€	€
	Amounts falling due within one year:			
	Trade Debtors		7,028	6,000
	Other debtors		9,445	9,445
	Prepayments and accrued income		3,393	2,509
			<u> </u>	<u> </u>
			19,866	17,954
			<u> </u>	<u> </u>
13	Creditors: amounts falling due within one year		2022	2021
			€	€
		Notes		
	Trade creditors		5,697	1,440
	PAYE and social security		7,395	23,908
	Deferred income	14	34,400	54,800
	Other creditors		6,505	3,515
	Accruals		7,354	8,001
			<u> </u>	<u> </u>
			61,351	91,664
			<u> </u>	<u> </u>
14	Deferred income		2022	2021
			€	€
	Other deferred income		34,400	54,800
			<u> </u>	<u> </u>

The company received a grant of €34,400 in December 2022 from The Citizens Information Board (CIB). This funding is for 2023 activities and has therefore been deferred at 31st December 2022.

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.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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:

	2022 €	2021 €
Within one year	33,000	33,000

17 Income and expenditure account

	Opening balance €	Income €	Expenditure €	Closing Balance €
Restricted funds	176,232	816,856	(780,905)	212,183
Unrestricted funds	78,698	17,051	(10,413)	85,336
	<u>254,930</u>	<u>833,907</u>	<u>(791,318)</u>	<u>297,519</u>

18 Ultimate controlling party

The company is controlled by the Board of Directors.

19 Cash generated from operations

	2022 €	2021 €
Surplus for the year after tax	42,589	44,739
Adjustments for:		
Amortisation and impairment of intangible assets	3,333	3,754
Depreciation and impairment of tangible fixed assets	6,705	8,477
Movements in working capital:		
Increase in debtors	(1,912)	(3,368)
Decrease in creditors	(9,913)	(6,225)
(Decrease)/increase in deferred income	(20,400)	17,600
Cash generated from operations	<u>20,402</u>	<u>64,977</u>

20 Non Audit Services

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21 Related party transactions

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

22 Analysis of changes in net funds

	1 January 2022 €	Cash flows €	31 December 2022 €
Cash at bank and in hand	317,592	11,412	329,004

23 Approval of financial statements

The directors approved the financial statements on 16 May 2023.

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

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

	2022	2021
	€	€
Income		
HSE Dublin CH09	227,849	226,835
Tusla	19,005	19,188
HSE Crisis Pregnancy Prog	119,800	132,483
Membership fees	1,690	390
Citizens Information Board	34,400	34,400
Rental Income	7,028	6,000
Other Income	492	919
POBAL	53,638	44,301
Kinship Care	75,000	78,000
Tusla - Tess	264,769	252,161
LGBTI	-	2,800
Rethink Ireland	9,836	22,950
HSE Other	-	5,700
Community Foundation	20,400	-
	<u>833,907</u>	<u>826,127</u>
Administrative expenses	(791,318)	(781,388)
Operating surplus	<u>42,589</u>	<u>44,739</u>

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

SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 €	2021 €
Administrative expenses		
Wages and salaries	343,774	360,641
Social security costs	30,469	27,565
Staff training / Human Resources	2,760	12,514
Staff pension costs defined contribution	13,152	7,531
Rent	33,630	33,584
Cleaning	5,681	1,256
Power, light and heat	5,007	2,289
Computer running costs	14,165	7,156
Repairs and maintenance	3,341	-
Insurance	1,817	1,785
Supplies	3,664	1,927
Membership	4,406	4,709
Newspapers	652	612
Publishing	6,888	(4,765)
Travelling expenses	1,455	445
Conferences / meetings	4,305	(4,530)
Professional fees	40,190	48,460
Audit fees	3,383	3,383
Bank charges	214	211
Printing and stationery	1,511	885
Advertising / Marketing	2,348	13,676
Telecommunications	5,991	4,764
Pobal Repayment	7,781	-
Administration expenses	375	472
School completion payments	244,321	244,587
Amortisation	3,333	3,754
Depreciation	6,705	8,477
	<u>791,318</u>	<u>781,388</u>

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

**GRANTS RECEIVED CIRCULAR 13 REQUIREMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Agency	HSE CH09
Type of Funding	Section 39 Health Act 2004.
Purpose of Grant	Social Inclusion - Core funding
Total Grant	€ 227,847
Grant take to I&E	€ 227,847
Received in period	€ 227,847
Amounts deferred at Year End	€ 0
Expenditure	€ 213,870
Term	12 Months (January 2022 - December 2022)
Date received	Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec
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

**HSE CH09 - FUNDING 2022
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Total Cost to Treoir	Total Cost from HSE Funding	HSE % Split
EXPENDITURE:			
IT Software	602.70	590.40	97.96%
Cleaning	5,538.23	408.48	7.38%
Maintenance	3,340.68	3,340.68	100.00%
Mileage	751.79	751.79	100.00%
Office Stationery	80.22	80.22	100.00%
Payroll Salaries	342,928.85	170,177.83	49.62%
Payroll PRSI	30,583.31	16,842.95	55.07%
Pension	12,341.43	7,661.31	62.08%
Printing	296.00	296.00	100.00%
Professional Fees	7,300.00	6,700.00	91.78%
Publications	1,290.00	1,290.00	100.00%
Recruitment	90.00	90.00	100.00%
Supplies	2.80	2.80	100.00%
Telecommunications	2,056.85	1,388.43	67.50%
Travel & Subsistence	68.17	68.17	100.00%
Venue Hire	3,232.85	3,232.85	100.00%
Website Support	1,088.69	947.76	87.06%
	<u>411,592.57</u>	<u>213,869.67</u>	<u>51.96%</u>

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

**GRANTS RECEIVED CIRCULAR 13 REQUIREMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Agency	TUSLA
Type of Funding	National Service
Purpose of Grant	Delivery of Kinship Care Programme - Salary Costs and overheads
Total Grant	€ 75,000
Grant take to I&E	€ 75,000
Received in period	€ 75,000
Amounts deferred at Year End	€ 0
Expenditure	€ 61,597
Term	12 Months (January 2022 - December 2022)
Date received	€ 44,713
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 2022**

Agency	TUSLA TESS - SCP
Type of Funding	School Completion Programme
Purpose of Grant	Support the Teen Parents Support Programme's school completion programmes
Total Grant	€ 264,769
Grant take to I&E	€ 264,769
Received in period	€ 264,769
Amounts deferred at Year End	€ 12,608
Expenditure	€ 93,252
Term	12 Months (September 2022 - August 2023)
Date received	September & December 2022
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 TESS SCP - FUNDING 2022

FOR THE YEAR ENDED 31 DECEMBER 2022

TPSP Project	% Of €244,320	Agreed Allocation 2022/2023	Sustainability Increase	Revised MOU Amount
Donegal (Forige)	6.73%	16,451.00	663.85	17,114.85
Cork	6.73%	16,451.00	663.85	17,114.85
CKST (St Catherines)	7.74%	18,919.00	763.44	19,682.44
Coolock	10.84%	26,487.00	1,068.83	27,555.83
Limerick	11.99%	29,283.00	1,181.66	30,464.66
Louth* Drogheda	3.48%	8,500.00	343.00	8,843.00
Louth* Dundalk	4.95%	12,085.00	487.67	12,572.67
Galway	12.94%	31,620.00	1,275.96	32,895.96
Ballyfermot BFBI	5.39%	13,166.00	531.29	13,697.29
Dublin SW (Barnardos)	17.17%	41,951.00	1,692.85	43,643.85
Wexford (Barnardos)	5.39%	13,166.00	531.29	13,697.29
Finglas (Barnardos)	6.65%	16,241.00	655.37	16,896.37
PROJECT PAYMENTS		244,320.00	9,859.04	254,179.04
Treoir Admin		7,841.78	2,749.01	10,590.79
Total		<u>252,161.78</u>	<u>12,608.05</u>	<u>264,769.83</u>
Sustainability Increase		12,608.04		
Bal of Treoir Admin @ 4%		2,749.01		
Balance for disbursement		9,859.03		
TOTAL SCP Funding		<u>264,769.82</u>		

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

**GRANTS RECEIVED CIRCULAR 13 REQUIREMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Agency	TUSLA
Type of Funding	Family and Community Support
Purpose of Grant	Contribution to Overheads
Total Grant	€ 19,005
Grant take to I&E	€ 19,005
Received in period	€ 19,005
Amounts deferred at Year End	€ 0
Expenditure	€ 15,590
Term	12 Months (January 2022 - December 2022)
Date received	May, July, October & December 2022
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 2022

FOR THE YEAR ENDED 31 DECEMBER 2022

	Total Cost to TreoIr	Total Cost from Tusla Funding	Tusla % Split	Tusla Cork	Tusla Dublin South	Tusla Dublin North
EXPENDITURE:						
Bank	183	83	45.62%	22.84	31.98	28.66
Insurance	2104	234	11.12%	64.03	89.65	80.34
Cleaning	5,671.00	1,405.05	24.78%	384.42	538.27	482.35
Meetings	177.00	23.63	13.35%	6.47	9.05	8.11
Membership	1,125.00	530.60	47.16%	145.17	203.27	182.15
Newspapers	659.00	658.88	99.98%	180.27	252.42	226.19
Photocopier	640.00	319.84	49.98%	87.51	122.53	109.80
Postage	991.00	16.81	1.70%	4.60	6.44	5.77
Stationery	2,384.00	1,107.82	46.47%	303.10	424.41	380.31
Professional Fees	43,572.00	3,320.75	7.62%	908.56	1,272.18	1,140.01
Rent	33,000.00	1,501.50	4.55%	410.81	575.22	515.46
Subscriptions	2,703.00	1,756.37	64.98%	480.54	672.87	602.96
Supplies	653.00	602.99	92.34%	164.98	231.01	207.01
Telecommunications	6,171.00	521.17	8.45%	142.59	199.66	178.92
Utilities - Electric & Heating	4,693.00	2,448.30	52.17%	669.85	937.94	840.50
Website Support	4,903.00	1,058.99	21.60%	289.74	405.70	363.55
	€ 109,629	€ 15,590.19		€ 4,265.48	€ 5,972.60	€ 5,352.11
INCOME:						
TUSLA, Cork	€ 5,000.00					
TUSLA, Dublin North	€ 6,274.00					
TUSLA, Dublin South	€ 7,000.00					
TUSLA - Covid Payment	€ 730.96					
TOTAL INCOME:	€ 19,004.96					
TOTAL EXPENDITURE:	€ 15,590.19					
SURPLUS/DEFICIT:	€ 3,414.77					

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

**GRANTS RECEIVED CIRCULAR 13 REQUIREMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Agency	POBAL
Type of Funding	Supporting National Networks
Purpose of Grant	Salary, direct costs & indirect costs
Total Grant	€ 53,638
Grant take to I&E	€ 53,638
Received in period	€ 53,638
Amounts deferred at Year End	€ 0
Expenditure	€ 49,419
Term	12 Months (January 2022 - December 2022)
Date received	January, March, April, July & September 2022
Capital Grant	Nil
Restriction on use	Yes
Tax Clearance	Yes

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