

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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

COMPANY INFORMATION

Directors	Louise Bayliss Rosemary Grant Lorraine Barry Tanya Franciosa Bernard Joyce Norma Fitzgerald Anita Whelan Anthony Mc Cashin Deirdre McCarthy John Lee Gordon Rumley	(Appointed 27 January 2026)
Secretary	Rosemary Grant	
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 & Statutory Audit Firm 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	Louise Bayliss (Chairperson) Rosemary Grant (Secretary)	

TREOR 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 2025

The directors present their annual report and financial statements for the year ended 31 December 2025.

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. We manage two National Programmes, Young Parent Support Programme and Kinship Care. Treoir also promotes shared parenting for parents not living together.

The Council continued to ensure that the restricted funding unspent during the Covid years is being spent on the much-needed services of the organisation and are satisfied that the spending in 2025 exceeded the income in 2025 to reflect this budgetary decision and meet the needs of the families.

Some of Treoir's key achievements in 2025 are outlined below.

Treoir supported the O'Meara family in their successful Supreme Court Case to change the Department of Social Protection's decision to refuse the family access to the Widow's pension. The Supreme Court's decision led to the introduction of new legislation – The Bereaved Partners Pension which was introduced in 2025.

The National Specialist Information Service dealt with 10,504 queries in 2025. The majority of calls received were from mothers, followed closely by fathers.

The Information Pack is Treoir's principal publication and was updated in 2025. The Pack contains essential information for unmarried parents including information on social welfare rates, access, custody, guardianship, crisis pregnancy, financial support during pregnancy and following birth, child abduction and domestic violence. 24,925 publications were disseminated in 2025, the most popular being the Information Pack, Guardianship, Shared Parenting and Maintenance. Treoir's website –www.Treoir.ie - is informative, factual and up to date with information for unmarried families. Over 84% of users were first time visitors to the website with the most popular pages visited being, Child Maintenance, Fathers, Access, Guardianship, and Passports.

The Young Parents Support Programme continued to expand its services to include Young Parents under 25 and there are now 17 sites nationwide for the programme. 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 sixth 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 good engagement with the members through online seminars during the year particularly in relation to the family homelessness seminar.

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. During the year the number of calls to the information service for this programme increased and we took 1067 calls, with the most common reason for calling was for support with the guardianship payment application. A number of peer support groups have been established across the country with funding from What Works and the Katherine Howard Foundation.

In an exciting development, Treoir have taken on a piece of work towards the end of 2025 with Tusla to support the engagement of men in a parenting role in the early years of their children's lives.

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 2025 and a very successful AGM in May with a panel of speakers discussed the ongoing issues of guardianship for many families.

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

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

Louise Bayliss

Rosemary Grant

Lorraine Barry

Brian Tobin

(Resigned 27 May 2025)

Tanya Franciosa

Bernard Joyce

Norma Fitzgerald

Caitriona Nic Mhuiris

(Resigned 25 November 2025)

Anita Whelan

Anthony Mc Cashin

Deirdre McCarthy

John Lee

Gordon Rumley

(Appointed 27 January 2026)

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.

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

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

.....
Louise Bayliss
Director

.....
Lorraine Barry
Director

Date:

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

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

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 the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council (Generally accepted Accounting Practice in Ireland). 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

.....
Louise Bayliss
Director

.....
Lorraine Barry
Director

Date:

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 2025, 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 2025 and of its deficit 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.

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF TREOR 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://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. 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.

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

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Restricted Funds 2025 €	Unrestricted Funds 2025 €	Total 2025 €	Total 2024 €
Incoming resources					
Other Income	3	-	8,585	8,585	15,522
Charitable activities	3	968,969	15,241	984,210	908,120
Total incoming resources		968,969	23,826	992,795	923,643
Resources expended					
Charitable activities	4	(968,809)	(70,707)	(1,039,516)	(947,855)
Total resources expended		(968,809)	(70,707)	(1,039,516)	(947,855)
Net (Deficit) for the financial year	5	160	(46,881)	(46,721)	(24,212)

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 2025

	2025 €	2024 €
Deficit for the year	(46,721)	(24,213)
Other comprehensive income	<u>-</u>	<u>-</u>
Total comprehensive income for the year	<u>(46,721)</u>	<u>(24,213)</u>

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

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Intangible assets	9		3,793		3,280
Tangible assets	10		7,476		12,536
			<u>11,269</u>		<u>15,816</u>
Current assets					
Debtors	12	11,771		10,082	
Cash at bank and in hand		390,804		389,105	
		<u>402,575</u>		<u>399,187</u>	
Creditors: amounts falling due within one year	13	<u>(187,629)</u>		<u>(142,066)</u>	
Net current assets			<u>214,946</u>		<u>257,121</u>
Total assets less current liabilities			<u>226,215</u>		<u>272,937</u>
Reserves					
Restricted funds	17		177,092		176,932
Unrestricted funds	17		49,123		96,005
			<u>226,215</u>		<u>272,937</u>
Members' funds			<u>226,215</u>		<u>272,937</u>

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

.....
Louise Bayliss
Director

.....
Lorraine Barry
Director

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

**STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Reserves €
Balance at 1 January 2024	17	297,150
Year ended 31 December 2024: (Deficit) for the year		<u>(24,213)</u>
Balance at 31 December 2024		272,937
Year ended 31 December 2025: (Deficit) for the year		<u>(46,721)</u>
Balance at 31 December 2025		<u>226,215</u>

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

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 €	€	2024 €	€
Cash flows from operating activities					
Cash generated from operations	18		9,883		53,594
Investing activities					
Purchase of intangible assets		(3,229)		(4,920)	
Purchase of tangible fixed assets		(4,955)		(12,610)	
Net cash used in investing activities			(8,184)		(17,530)
Net increase in cash and cash equivalents			1,699		36,064
Cash and cash equivalents at beginning of year			389,105		353,040
Cash and cash equivalents at end of year			390,804		389,105

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 Street, 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 2025

1 Accounting policies

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).

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.

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.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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 2025 €	Unrestricted Funds 2025 €	Total 2025 €	Total 2024 €
Rent Receivable	-	6,980	6,980	12,507
Membership fees	-	1,300	1,300	1,950
Donations/Contributions/Misc	-	305	305	1,065
	<u>-</u>	<u>8,585</u>	<u>8,585</u>	<u>15,522</u>

Charitable activities	Restricted Funds 2025 €	Unrestricted Funds 2025 €	Total 2025 €	Total 2024 €
HSE	243,752	-	243,752	246,998
Tusla	13,678	-	13,678	19,287
Tusla - Tess	304,455	15,241	319,696	264,769
Kinship Care	81,141	-	81,141	79,030
Crisis pregnancy programme	138,411	-	138,411	147,000
Citizens information board	34,400	-	34,400	34,400
POBAL	37,195	-	37,195	37,755
Rethink Ireland	-	-	-	22,500
Katherine Howard Foundation	-	-	-	9,380
DCEDIY KCI What Works	10,000	-	10,000	15,000
Pobal KCI	-	-	-	2,000
TUSLA - TPSP Rebranding	-	-	-	10,000
DCEDIY Shared Parenting	-	-	-	20,000
DCEDIY KCI	100,000	-	100,000	-
Family for Every Child	2,430	-	2,430	-
Tusla KCI Seed Money	3,508	-	3,508	-
	<u>968,969</u>	<u>15,241</u>	<u>984,210</u>	<u>908,120</u>

4 Analysis of charitable expenditure

	Restricted Funds 2025 €	Unrestricted Funds 2025 €	Total 2025 €	Total 2024 €
Support costs	965,426	70,707	1,036,133	944,473
Governance costs	3,383	-	3,383	3,383
	<u>968,809</u>	<u>70,707</u>	<u>1,039,516</u>	<u>947,856</u>

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Operating deficit

	2025	2024
	€	€
Operating deficit for the year is stated after charging:		
Depreciation of owned tangible fixed assets	10,014	11,646
Amortisation of intangible assets	2,716	1,640
Operating lease charges	40,608	42,404
	<u>45,338</u>	<u>55,690</u>

6 Employees

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

	2025	2024
	Number	Number
	10	9
	<u>10</u>	<u>9</u>

Their aggregate remuneration comprised:

	2025	2024
	€	€
Wages and salaries	449,986	413,144
Social security costs	49,138	43,223
Pension costs	22,455	15,466
	<u>521,579</u>	<u>471,833</u>

The remuneration of key management personnel related to one person in 2025: €72,202 (1 person in 2024: €72,202).

The number of employees whose remuneration was greater than €60,000 is 1 (2024:1).

	2025	2024
€70,000 -€80,000	1	1
	<u>1</u>	<u>1</u>

7 Retirement benefit schemes

	2025	2024
	€	€
Defined contribution schemes		
Charge to income and expenditure in respect of defined contribution schemes	22,455	15,466
	<u>22,455</u>	<u>15,466</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.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025.

9 Intangible fixed assets

	Website Development €
Cost	
At 1 January 2025	31,063
Additions	3,229
	<hr/>
At 31 December 2025	34,292
	<hr/>
Amortisation and impairment	
At 1 January 2025	27,783
Amortisation charged for the year	2,716
	<hr/>
At 31 December 2025	30,499
	<hr/>
Carrying amount	
At 31 December 2025	3,793
	<hr/>
At 31 December 2024	3,280
	<hr/>

10 Tangible fixed assets

	Plant and machinery €	Fixtures, fittings & equipment €	Total €
Cost			
At 1 January 2025	111,375	75,787	187,162
Additions	4,580	374	4,954
	<hr/>	<hr/>	<hr/>
At 31 December 2025	115,955	76,161	192,116
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 January 2025	102,968	71,658	174,626
Depreciation charged in the year	5,730	4,284	10,014
	<hr/>	<hr/>	<hr/>
At 31 December 2025	108,698	75,942	184,640
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 December 2025	7,257	219	7,476
	<hr/>	<hr/>	<hr/>
At 31 December 2024	8,407	4,129	12,536
	<hr/>	<hr/>	<hr/>

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Financial instruments		2025 €	2024 €
Carrying amount of financial assets			
Debt instruments measured at amortised cost		401,954	398,600
Carrying amount of financial liabilities			
Measured at amortised cost		38,009	15,528
12 Debtors		2025 €	2024 €
Amounts falling due within one year:			
Trade Debtors		2,900	50
Other debtors		8,250	9,445
Prepayments and accrued income		621	587
		11,771	10,082
13 Creditors: amounts falling due within one year		2025 €	2024 €
	Notes		
Trade creditors		31,829	10,404
PAYE and social security		10,350	10,396
Deferred income	14	133,032	110,415
Other creditors		6,180	5,124
Accruals		6,238	5,727
		187,629	142,066
14 Deferred income		2025 €	2024 €
Other deferred income		133,032	110,415

The company received funding in the amount of €9,380 from the Katherine Howard Foundation, this funding has been deferred at 31st December 2025. The company also received funding from Tusla Dads Domain €74,000 and, Tusla Lads to Dads of €49,652, in December 2025. This funding is for 2026 activities and has therefore been deferred at 31st December 2025.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 leases its business premises. The term remaining on the lease at 31 December 2025 was three years and three months. The company's remaining obligation under the lease was €130,000 at 31 December 2025.

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:

	2025 €	2024 €
Within one year	40,000	40,000

17 Income and expenditure account

	Opening balance €	Income €	Expenditure €	Closing Balance €
Restricted funds	176,932	968,969	(968,809)	177,092
Unrestricted funds	96,005	23,826	(70,707)	49,123
	<u>272,937</u>	<u>992,795</u>	<u>(1,039,516)</u>	<u>226,215</u>

18 Cash generated from operations

	2025 €	2024 €
Deficit after taxation	(46,721)	(24,213)
Adjustments for:		
Amortisation and impairment of intangible assets	2,716	1,640
Depreciation and impairment of tangible fixed assets	10,014	11,646
Movements in working capital:		
(Increase)/decrease in debtors	(1,689)	8,720
Increase in creditors	22,946	11,667
Increase in deferred income	22,617	44,135
Cash generated from operations	<u>9,883</u>	<u>53,595</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 2025

19 Ultimate controlling party

The company is controlled by the Board of Directors.

20 Non Audit Services

During the year, Browne Murphy & Hughes assisted with the preparation of the financial statements and provided company secretarial services to the company.

21 Analysis of changes in net funds

	1 January 2025 €	Cash flows €	31 December 2025 €
Cash at bank and in hand	389,105	1,699	390,804

22 Related party transactions

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

23 Approval of financial statements

The directors approved the financial statements on

TREOIR THE NATIONAL FEDERATION OF SERVICES FOR UNMARRIED PARENTS AND THEIR CHILDREN
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

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

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 €	2024 €
Income		
HSE Dublin CH09	243,751	246,999
Tusla	13,678	19,287
HSE Crisis Pregnancy Prog	138,411	147,000
Membership fees	1,300	1,950
Citizens Information Board	34,400	34,400
Rental Income	6,980	12,507
Other Income	305	1,066
Katherine Howard Foundation	-	9,380
POBAL	37,195	37,755
Kinship Care	81,141	79,030
Tusla - Tess	319,696	264,769
Rethink Ireland	-	22,500
DCEDIY KCI What Works	10,000	15,000
Pobal KCI	-	2,000
TUSLA - TPSP Rebranding	-	10,000
DCEDIY Shared Parenting	-	20,000
DCEDIY KCI	100,000	-
Family for Every Child	2,430	-
Tusla KCI Seed Money	3,508	-
	<u>992,795</u>	<u>923,643</u>
Administrative expenses	(1,039,516)	(947,856)
Operating deficit	<u>(46,721)</u>	<u>(24,213)</u>

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

SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 €	2024 €
Administrative expenses		
Wages and salaries	449,986	413,144
Social security costs	49,138	43,223
Staff training / Human Resources	9,054	8,866
Staff pension costs defined contribution	22,455	15,466
Rent	40,608	42,404
Cleaning	5,982	6,959
Power, light and heat	12,057	8,110
Computer running costs	17,098	14,102
Repairs and maintenance	-	1,043
Insurance	1,769	1,777
KCI FRC'S	-	12,000
Supplies	4,166	6,638
Membership	3,491	4,342
Newspapers	750	737
Publishing	18,079	15,561
Travelling expenses	4,772	4,213
Conferences / meetings	11,116	21,736
Professional fees	59,059	28,566
Audit fees	3,383	3,383
Health & Safety	226	504
Bank charges	287	252
Printing and stationery	6,504	7,280
Advertising / Marketing	-	13,030
Telecommunications	5,377	5,369
Administration expenses	6,573	8,753
School completion payments	294,856	247,112
Amortisation	2,716	1,640
Depreciation	10,014	11,646
	<u>1,039,516</u>	<u>947,856</u>