

Registered number: 45364

CHERISH CLG T/A ONE FAMILY

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**84 Northumberland Road
Ballsbridge
Dublin 4**

**Duignan Carthy O'Neill Limited
Chartered Accountants
Registered Auditors**

CHERISH CLG T/A ONE FAMILY

COMPANY INFORMATION

Directors	Jack Eustace Edel Fagan Éimear Fisher (Treasurer) Jennifer Good (Secretary) Nuala Haughey Helen Hall (Chairperson) John-Mark McCafferty (resigned 26 July 2021) Donagh McGowan (appointed 26 July 2021) Rosemary Wokocha (appointed 26 July 2021) John Bohan (appointed 8 September 2021)
Company secretary	Jennifer Good
Registered number	45364
Charity number	CHY 6525
Charities Regulatory number	20012212
Registered office	8/10 Coke Lane Dublin 7 D07 EN2Y
Independent auditors	Duignan Carthy O'Neill Limited Chartered Accountants & Registered Auditors 84 Northumberland Road Ballsbridge Dublin 4
Bankers	Bank of Ireland 2 College Green Dublin 2
Solicitors	Shannon & O'Connor Solicitors 6 Hatch Street Lower Dublin 2

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One Family's Objectives and Activities

1.1 Welcome to One Family

One Family is Ireland's national organisation for one-parent families. We were established in 1972 as Cherish and now provide a range of specialist family support services to people parenting alone, sharing parenting, separating, and experiencing crisis pregnancy. We also deliver research, policy analysis and campaigns on issues affecting one-parent families so that Ireland can become a better place for all children to grow up in.

One-parent families consistently experience much higher rates of poverty than other families; most poor children in Ireland live with one parent; and despite significant research detailing what is required to combat this, no government has implemented the policies, services and laws required to support one-parent families to be successful.

One Family is based in Dublin 7 but provides services nationally online and through local partnerships. We have a staff team of 38 people and a voluntary Board of Directors who oversees our high levels of governance. The bulk of our funding is from statutory sources, and we have high levels of associated reporting and compliance. We are fully compliant with the Charity Regulator's Governance Code in 2021.

We undertake extensive partnership work with other organisations representing the issues affecting one-parent families on many committees, Boards and membership organisations as well as providing specialist services.

We work to a three-year Strategic Plan and are finalising our Strategy 2022-2024 which has been developed in consultation with a wide range of our stakeholders.

1.1.1) Report from our Chairperson – Helen Hall:

2021 was another extraordinary year as the full impacts of the pandemic manifested for people living in one-parent families. Research confirmed what we saw daily - lone parents and their children were disproportionately hit by decreased incomes, mental health struggles and family conflict.

The One Family staff and Board teams worked hard to provide much needed services during the long second year of the Covid crisis rising to the challenges presented by parents and children in need of support.

I would like to pay tribute to one of our founders, Annette Hunter-Evans, who passed away after a long illness in November 2020 and who left a wonderful legacy of kindness, organisation, and friendship.

Policy & Advocacy

Our policy work expanded in 2021 with the recruitment of a part-time Policy Manager who delivered numerous policy submission papers in response to requests from Government departments and agencies. We continued to chair the National One Parent Family Alliance, an alliance of nine national NGOs, which has proved exceptionally useful in highlighting and advocating on issues affecting one-parent families. We developed new alliances with civil society organisations around Family Law Reform and the need for Constitutional change of Article 41.3 on the definition of the family. We worked with colleagues on the National Advisory Council on Better Outcomes, Brighter Futures to develop two significant papers for Government and Minister O'Gorman on child poverty.

As Family Law Reform is one of the major policy pillars of concern to the families we represent; we held another important webinar in June 2021 entitled *Building a Family Law System for Children* with national and

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international speakers to highlight the need to prioritise the needs of children in the ongoing process of family law reform.

As usual we issued our annual Pre-Budget Submission and were again pleased to note some of our recommendations were adopted in Budget 2021. Disappointingly, it is unclear to what extent evidence-based decision-making is being utilised in assigning Government budget priorities.

Governance

2021 was my first full year as Chair of One Family, we achieved a lot and I was delighted to welcome three new Directors onto the Board in 2021 – John Bohan, Donagh McGowan and Rosemary Wokocha. There is a broad range and depth of experience and skills essential for good governance on the Board and we will continue to ensure this is a priority in our next strategy cycle. Many thanks to John-Mark McCafferty who stepped down from the Board in 2021 and sincere thanks to him for his commitment and expertise over the years.

Our Board's Governance Committee undertook extensive work in the preparation of our Governance Code compliance statement to the Charity Regulator in 2021 and the organisation undertook a robust consultation process to develop our next three-year Strategy 2022-2024.

Finally, sincere thanks to the funders, supporters and policy makers who trust in us to work in the best interests of the wide diversity of one-parent families in Ireland. As we look forward to our 50th anniversary as an organisation in 2022, we reflect on the positive changes we brought about in Irish society over that time and also the urgent reforms still needed to ensure that one-parent families do not continue to be disproportionately poor, homeless and isolated. We have achieved a lot as an organisation but have much more to do as Ireland becomes a mature society able to support family diversity and all children.

1.1.2) Statement from CEO – Karen Kiernan

In 2021, we consolidated our ability to deliver services on a hybrid basis to families nationally thanks to our excellent staff team who continued to deliver during the pandemic. The needs of our service users intensified as parents struggled under the weight of less income, social isolation, strains on mental health and the demands of parenting. We saw that for many parents and children they were not able to move on as quickly from our services as may have been expected before the pandemic leading to waiting lists and a demand for services that we were sometimes unable to meet.

Services for Families

All our services for families continued remotely either by telephone or on online platforms. We temporarily reopened children's therapeutic services in our building but had to close again due to Covid rates and government advice. We continued to develop e-learning courses for parents to participate at their own pace with five courses now available. Our online group-based parenting courses ran continuously over the year, with high rates of participation by both Mams and Dads on the *Family Communications: Parenting when Separated* course. We were delighted to see parents from across the country engage in what proved to be very accessible support.

We are delighted that our joint application with the Department of Social Protection to develop and run an EU funded online employability programme for lone parents in the north-east was successful and this work will begin in earnest in 2022. We also continued our ESF PEIL funded project delivering our New Futures Employability Programme to lone parents all over Ireland. New Futures has been adapted and developed for online delivery throughout 2021 to include a purpose-built learning platform and online wrap-around supports such as key-working and parent mentoring.

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The Counselling Service has continued to offer both phone and online counselling with service users engaging nationwide. This includes those seeking counselling for an unplanned pregnancy or for post-abortion counselling.

We founded and delivered expert training to the newly formed Separation Network for professionals working with separated families around the country. We continue to work in partnership with Rainbows Ireland and many local organisations to develop and deliver services locally and regionally for one-parent families.

We continued to remotely deliver the MyOptions telephone support services on behalf of the HSE for those with an unplanned pregnancy who want information, support or counselling.

Sherie de Burgh Memorial Fund

On 15 February 2021, we held our second Sherie de Burgh Commemorative Event this time online with a focus on artistic responses to the issues Sherie worked on. We were delighted to have participation by a wide range of artists including renowned visual artist Alison Lowry and Sherie's son and photographer Dorje de Burgh. This event raised much needed funds to support our Counselling Service with additional hours in an attempt to deal with our waiting list. We were again able to collaborate with Dr Catherine Conlon from Trinity College Dublin which we greatly appreciate.

Communications and Media

In 2021, our communications and media work focused on spotlighting the practical issues faced by one-parent families including issues with access to vaccination centres, the housing crisis and spiralling cost of living issues. Our Communications Team succeeded in gaining a large number of media placements including interviews on national television and radio.

As part of our plans to increase digital engagement, we ran a number of social media campaigns celebrating the diversity of family life including #SingleParentsDay2021 focusing on single parent strength in partnership with one-parent family organisations in Northern Ireland, Scotland, England and Wales. To mark UN International Day of Families, we ran a social media campaign calling for change to Article 41.3 of the Constitution on the definition of the family.

In 2021, we said goodbye to our Counselling Manager, Marguerite McCarthy, who retired after many years of supporting people parenting alone, separating and those with crisis pregnancies through her wonderfully supportive, person-centred and compassionate work.

I look forward to continuing the crucial work of supporting children and parents throughout the pandemic in 2022 and again thank everyone who places their trust in us. It is always a privilege to work with such an amazing team of staff and volunteers as well as a Board committed to excellent governance and oversight.

1.2 Vision | Mission | Values

1.2.1) Our Vision

One Family believes in an Ireland where every family is cherished equally, and is enabled to enjoy the social, financial and legal equality to create their own positive futures.

1.2.2) Our Mission

One Family is working to ensure a positive and equal future for people parenting alone, sharing parenting and parenting around separation – changing attitudes, policies, services and lives. We are committed to achieving

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equality and respect for all families. While acknowledging that every family is unique, we will endeavour to bring about better lives for these parents and children.

In addition to striving for fundamental attitudinal and structural change in our society, our services offer support in a family-centred way to individual families through times of change and difficulty, as well as supporting those experiencing a crisis pregnancy.

1.2.3) Our Values

Respect, compassion for and acceptance of the parents, children and organisations that we come in contact with are at the heart of what we do. We connect with others in a relationship of equals and are completely non-judgmental. We believe that we can hold the hope for the families we work with, especially when they are unable to. We achieve this through innovation, excellence, accountability and our family-centred approach.

Since being founded as Cherish in 1972, One Family has been an organisation of determination, passion and courage, working with integrity towards achieving equality for all families in Ireland.

1.3 Strategy 2019-2021

2021 was the final year of our three-year strategic plan and we undertook research and consultations to develop our next one. But in our current plan we want Ireland to have achieved the following by 2030:

1. **Child poverty** rates in Ireland will be dramatically reduced as Government reaches its child poverty target through a range of universal and targeted services; targeted income transfers; inclusive employment and educational opportunities; and the necessary targeting of one-parent families for additional supports based on available evidence.
2. **Family support services** will be available for people parenting alone, sharing parenting, and separating so that conflict and disruptions are minimised for children. This includes the development of a new Court Welfare Service including a statutory Child Maintenance Service; accessible services for separating families and people who are sharing parenting of their children; and targeted family supports for vulnerable one-parent families.
3. **One-parent families** will be widely recognised, understood and celebrated as positive family forms. The marginalisation of diverse family's needs to end and all families need equal access to statutory services, policies and laws. We would like this reflected in our Constitution so that all families are protected and respected.

To achieve this, we will fearlessly name the challenges faced by the families we represent and work with. We will speak out and challenge laws, policies and services so that we can all do better. We will work with others to strategically achieve shared goals, while continuing to be accountable to all our stakeholders, uphold excellent governance standards and deliver quality specialist services.

There are three pillars in our **Strategy 2019-2021** with a number of specific activities under each pillar that staff use to develop annual operational work plans for each service. The strategy for each year is used by the CEO in reporting to the Board and in management reporting to the CEO.

These activities are measured using a variety of **metrics** including service user activity data; demand for services; service user outcome data and evaluations; referrals to services by other professionals; social media data; number of policy submissions, papers, meetings and presentations and associated policy and legislative changes; funding; Governance returns; staff and Board meetings and trainings; strategic planning development and consultations; stakeholder engagements; number of partnership projects and meetings and associated outcomes; staff recruitment and retention.

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Strategic goal 1: Family Support Services

This goal accounts for 96% of One Family's overall expenditure and includes 20% service support costs

Specialist Services: One Family increased the number of people we delivered services to in 2021 to 3,159, an increase of 2.1% from 2020 but the number of interactions with service users decreased to 9,773, a 14% decrease from 2020. This decrease in interactions was due to a combination of factors including the withdrawal of supplemental pandemic funding for services and service users staying longer in services due to increased anxiety and mental health issues. This can be seen prominently in our Counselling Service which had 2,565 interactions in 2021, a 12.3% decrease from 2020, yet demand strongly outstripped supply for this service and we were forced to close our waiting list for general counselling services in 2021; this did not impact our unplanned pregnancy or post-abortion counselling services.

To improve accessibility and to ensure our services were available nationally we provided all our parenting services online through an online video platform or through our new bespoke e-learning platform. Our Parenting Service had 1,911 online interactions with parents, comparable figures for 2020 are unavailable as our online courses came on stream in mid-2021 changing the data; 35% of parenting interactions were with Dads. We also developed five new e-learning courses on our own purpose-built platform with 262 courses taken in 2021. The MyOptions helpline, run on behalf of the HSE, was consistently busy in 2021. We continued our delivery of the New Futures Employability Programme to lone parents nationwide in 2021 with extensive work completed to adapt and develop the programme for online delivery including development of a purpose-built e-learning platform and online wraparound supports such as keyworking and parent mentoring.

Supporting Children: in 2021, our early years team, now working within our Parenting Team, supported families with online parenting courses and supports for parents of children aged 0- 3 years. The Parenting Service worked in person with families engaged in Meitheal where there are welfare concerns for a child, offering direct support to both parents and children. The service also heavily engaged in offering social support as many families presented with ongoing issues around food poverty. Our Play and Creative Therapy services had 576 interactions with adults, including professionals, a 3% increase from 2020 and 343 interactions with children, an 8.8% increase from 2020, whilst delivering the service remotely.

Supporting Parents: our services provided significant additional supports to parents throughout 2021 as issues affecting parents became more acute with increased anxiety and mental health issues presenting. Issues such as problems gaining access to vaccination centres, food poverty, housing and cost of living issues seriously impacted families. All services worked to support parents in addressing these issues, with our information and askonefamily helpline service answering 4,265 queries on telephone and via social media: a 17.3% increase from 2020.

Online Services: we greatly increased the availability of our online services in 2021, without any break in service, with all services embedding the move online. We developed new specialist e-learning platforms and courses for our parenting services and educational support programmes across services as described above.

Professional Training: in late 2021, we commenced work on a Professional Development e-learning platform and associated courses that we will launch in Q3 2022.

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Strategic Goal 2: Represent, Champion and Celebrate

This goal accounts for 4% of One Family's expenditure and includes 20% service support costs

Child Poverty: we continued to chair the Child Poverty committee of the National Advisory Council on Better Outcomes, Brighter Futures. This committee prepared two substantial reports for Minister O'Gorman in relation to child poverty and the EU Child Guarantee. We made written submissions and presented to the Joint Oireachtas Committee on Children, Equality, Disability, Integration and Youth on the need for a dedicated child poverty strategy, with dedicated targets for one-parent families. Our Pre-Budget Submission focused on the disproportionate poverty experienced by children in one-parent families. While there were not sufficient targeted measures in Budget 2023, we welcomed changes to the Back-to-School Clothing and Footwear Allowance, particularly income threshold for one-parent families being made equitable with that of two-parent households.

Court Welfare Service: we held our second webinar on Family Law Reform focusing on the needs of children in June, with key national and international speakers resulting in 405 views and 168 attendees. Our CEO now chairs the Court Service's Family Law Development Committee and is a member of the Family Law Advisory Group for the Department of Justice raising the need for services for families using the family law courts in the reformed system.

Providing Policies: we responded to arising policy issues developing 13 policy and legislative submissions and we contributed to four joint policy submissions. Relevant policy areas in 2021 included family law reform, child maintenance, further and higher education, equality legislation, housing and homelessness.

Representing Reality: we were active across social and traditional media in 2021 with a number of campaigns focused on telling the stories of the parents we represent. We advocated in the media for one-parent families on access to vaccination centres, housing, social welfare issues, childcare and cost of living issues achieving 99 media placements.

Constitutional Reform: following on the report recommendations from the Citizens Assembly on Gender Equality we undertook advocacy work, including a social media campaign, to ensure that Article 41.3 of the Constitution will be reformed to provide recognition of all families and not just marital ones. We were successful in ensuring an Oireachtas debate on the reform and the establishment of a special Joint Oireachtas Committee on same.

Strategic Goal 3: Sustaining a Strong Organisation

This goal supports the Strategic Goals 1 and 2 and accounts for 20% of One Family's overall expenditure

Governance: we met all governance requirements including our first compliance statement to the Charity Regulator; as well as recruiting and inducting three new Directors in 2021.

Stable Funding: our income grew to €1.5 million (€1.4 million: 2020)

Partnership Working: we continued to chair the new National One Parent Family Alliance to respond to issues affecting one-parent families. We established and chair several other coalitions focussing on family law reform and Constitutional change. We continue to support and develop family support services for one-parent families in partnership with local and regional providers. This results in more impactful and cost-effective service and policy work.

Data Management: we designed and piloted a new CRM system to manage the data needs of our family support services resulting in more efficient and accessible data management.

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Managing Growth: we managed significant demand for services due to the pandemic and a contraction of public funding for same.

Unrestricted Income: due to the pandemic our efforts to secure unrestricted income was hindered but we developed our online parenting platform and commenced work on our professional development platform as a first stage in developing alternative income streams.

Social Media & Communications: Facebook followers increased by 18.5% and Twitter followers increased by 11% in 2021 and we are on target towards our three-year goal of a 20% increase in engagement across all platforms. Our website use increased massively with a 43% increase in users and 64% increase in page views when compared with 2020. This increase was due to increased demand from users and a streamlining and promotion of our website content.

Facilities & ICT: we continued to provide an excellent range of family support services remotely; our Administration team supported staff from the office; we piloted services for children in the building when safe to do so.

1.4 Challenges in 2021:

Demand for Services: challenges continued to be focussed around how to provide the extensive supports that families required in 2021 as the pandemic continued and lockdowns came and went. For the first time ever, we had to close our waiting list for Counselling as the demand was so great that it was not realistic to continue to maintain people on a very long wait list. This was due to the fact that service users did not progress as quickly as would be expected from service due to the high levels of anxiety they were experiencing in the pandemic. Demand in general for mental health and therapeutic services are disproportionately high across the country and all profiles of people.

ICT & Cybersecurity: staff continued to primarily deliver services remotely which requires us to ensure high levels of health and safety, ICT and cybersecurity to individuals working remotely. The cyberattack on the HSE brought it home to us that we need more expertise, resources and skills to manage our cybersecurity requirements.

Competitiveness: the cost-of-living increases caused us to review our competitiveness as an employer and so we reviewed our Pay Policy and introduced a Remuneration Policy. Some roles continue to be challenging to recruit for, however.

Covid Restrictions: we were delighted to reopen our Creative Therapy services for children in our building in quarter 3 but these had to be rapidly closed again due to rising Covid case levels.

1.5 Looking Forward to 2022:

Our **50th anniversary** celebrations will provide a positive backdrop to our work and a constant reminder of the journey we have come on as a society and the remaining challenges that exist for people living in diverse families.

We look forward to launching our next **Strategy 2022-2024** and the various research projects we are currently involved in.

Hybrid working is a key theme of how we will deliver services and work as staff in 2022 as the pandemic continues to be a challenge. How to manage our demand for ICT and cybersecurity skills will also continue to be important to us as a means of successfully working as a hybrid organisation.

We will build on the recommendations of the Citizen's Assembly on Gender Equality to continue to call for **Constitutional Reform of Article 41.3** to provide recognition of all families in Ireland, not just the marital family.

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We are cognisant of the ongoing war in Ukraine and the social and economic impact it may have for one-parent families in Ireland, and we are open and willing to embrace any potential role we may have to support refugee families. The geo-political instability, we fear, will exacerbate the cost of living and energy crisis facing many of the families whom we support, and we will need to advocate strongly on their behalf with government.

As we finalise the development of our 2022-2021 strategy, we will continue to fulfil our key strategic goals in the following ways:

Strategic goal 1: Family Support Services

Specialist Services: we will continue to provide and increase, where funding allows, our telephone and online services to families. We will enhance our online resources for parents and professional working with one-parent families with improved parenting courses and professional development courses online. We look forward to working with the Department of Social Protection in 2022 to develop and run an online employability programme for lone parents in the north-east.

Supporting Children: we will continue to support parents online; we will hold in-person Play and Art Therapy sessions in our building, following all appropriate health and safety guidelines. Our early years team will continue to work within our parenting service to provide support for parents and children.

Supporting Parents: we will work to find funding to continue additional telephone counselling hours; we will enhance our e-learning parenting courses. The New Futures Employability Programme virtual learning environment has been redesigned and work will continue on this in 2022. We will launch an update of the Human Rights and One-Parent Families guidebook and publish an accompanying guide for those working in frontline public services, to help improve the experiences of parents when interacting with these services.

Online Services: we will maintain remote working until safe to return to in-person service provision but will continue to provide a significant level of services remotely for parents around Ireland. We will continue to develop our askonefamily helpline information pages so that parents parenting alone can access the information they need.

Professional Training: we will launch our new e-learning platform and courses for professional in Q3 2022.

Strategic Goal 2: Represent, Champion and Celebrate

Child Poverty: the reappointment of our CEO to the National Advisory Council on Better Outcomes, Brighter Futures will ensure we continue to chair and work with the Child Poverty committee to assist in the development of BOBF II and a national Child Poverty Strategy.

Court Welfare Service: our CEO will continue to chair the Family Law Development Committee and to work as a member of the Court Service Board on Family Law Reform; we will continue to advise the Dept of Justice on Family Law Reform and respond to their strategy and the legislation on Family Courts due for publication; we will hold another family law webinar centred on the needs of court users; and we will respond to the report of the Child Maintenance Review Group.

Providing Policies: we will respond to the findings of the Murphy Review Group on Child Maintenance and the reforms of the SUSI Grant Scheme. We will advocate for sustainable, adequate and just reforms to social welfare and taxation for one-parent families through submissions to the Commission on Taxation and Welfare, the Low Pay Commission and on Budget 2023.

Representing Reality: we will continue to tell the stories of one-parent families in both traditional and social media utilising storytelling techniques on social media and creating a new Media & Policy Panel to ensure families' voices are at the centre of our work. We will utilise our 50th anniversary celebration to tell the story of one-parent families through collaboration with artistic organisations, the transfer of our archives to the National Library of Ireland and through a Symposium event to celebrate our 50th anniversary.

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Constitutional Reform: we will build on the work of the Citizen's Assembly in this area to call for equality for all families in the Constitution. We will highlight the issue through a social media campaign marking the UN International Day of the Family.

Strategic Goal 3: Sustaining a Strong Organisation

Governance: we will ensure we continue to meet all governance requirements including to the Charity Regulator. We will develop our next three-year strategy for the organisation and maintain a suitably experienced Board of Directors.

Stable Funding: we will continue to meet our obligations to existing funders and identify ways to extend our revenue base to meet the high demand for our family support services.

Partnership Working: We will continue to chair the National One Parent Family Alliance and coalitions in relation to family law and Constitutional change. We will continue to partner with other service providers to extend the reach of the key services people living in one-parent families need across the country.

Data Management: we will mainstream the use of a bespoke CRM system for the organisation to manage all service user data through the development of policies, staff training and user feedback.

Managing Growth: we will maintain the organisation at current levels and work to manage the high demands, tighter labour market and limited unrestricted funding.

Unrestricted Income: we will launch our professional e-learning platform in Q3 2022 and will explore alternative income streams as opportunities develop.

Social Media & Communications: We will utilise storytelling techniques to enhance our social media presence, increase engagement and reach across our social media platforms and to represent the realities of one-parent families' lives. We will upskill comms staff looking at improved analytical capabilities to improve digital engagement and website accessibility.

Facilities & ICT: we will work to respond to the increased ICT and cybersecurity demands of delivering a hybrid service from a hybrid staff team. Children's services will be prioritised to return to the building when it is safe to do so.

2. Governance

2.1 Organisation and Governance

Cherish CLG trades as One Family and is registered in Ireland at 8 Coke Lane, Smithfield, Dublin 7 as a company limited by guarantee without a share capital. Consequently, the member's liability is limited, subject to each member's undertaking to contribute to the Company's net assets or liabilities on winding up such amounts as may be required not exceeding €1. The Company was set up under a Memorandum of Association that established the charitable Company's objects and powers. The Company is governed by a constitution and is managed by a Board of Directors. The Articles of Association and Constitution were last amended by a unanimous written resolution of the company members in July 2018. The main object/ charitable purpose of the Company is: (a) To provide a comprehensive range of professional services and to campaign with and on behalf of all members of all one-parent families, people who share parenting, parents who are separated or separating, those who work with one-parent families and those concerned with the issues facing one-parent families, with a particular emphasis on the needs of the child(ren); and to provide professional services for

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people experiencing crisis pregnancy. (b) To achieve equality and social inclusion for all members of all one parent families in Ireland.

One Family has been granted charitable status, CHY 6525 and is registered with the Charity Regulator (CRA) under number 20012212. We meet all our annual filing requirements to the CRA the CRO and the Register of Beneficial Owners.

2.2 Employees and Volunteers

As of 31 December 2021, One Family had 38 staff members of which twelve work full-time and 28 on a part-time basis. The full-time equivalent (FTE) therefore is 26.2 people. We currently have no volunteers other than the Board of Directors.

The Heads of Service team at staff level work closely with the CEO on planning, delivery and accountability ensuring that the strategy is delivered through work plans. Staff members work to a wide range of policies and procedures ensuring accountability, high quality services and regulatory compliance. All staff and their work are managed through a line management system with regular individual support and supervision sessions. There are a number of staff-based teams that are organised to ensure delivery of the strategy; these include the Heads of Service team; Services Team; Policy & Communications team; as well as a number of departmental and project-based teams.

2.3 Board of Directors

2.3.1) Board Overview

The Directors are elected at the AGM and operate under the One Family Board Policy Handbook. Board members are limited in the time they can serve on the Board to a total of seven years. They formally step down after four years membership for re-election and they can be reappointed for an additional three years. It is important to maintain a balance between organisational knowledge and expertise with the need for new skills and accountability.

In 2021 all Board meetings, committee meetings and the away-day were held remotely due to the pandemic.

2.3.2) Board Succession

Board succession is of constant importance to us in One Family and in 2021 we recruited three new Board members with specific skills in public administration and policy; family law; step-parenting and accountancy. Board members' skills and personal experiences are identified from our **Board Membership Matrix** which has been designed to deliver a team of people with a diverse mix of professional skills and personal experiences. We have particularly focused on recruiting males to the Board in the past few years as we seek a minimum of 40% of females or males. Recruitment is undertaken through a number of channels including profiling, open calls, advertisement and word of mouth in line with our **Board Recruitment Policy**.

Interested candidates are briefed by the CEO on the organisation and role and invited to apply using a standardised application form which goes directly to the Chair of the organisation. Following a review of their application they meet with the Chair and another Board member. Following this meeting they may be invited to attend a Board meeting where they will be an observer for six months before signing a B10 for Directorship. This ensures there is a good match between the new Board member and One Family.

New Board members have a 'buddy' drawn from the Board and will attend induction **training** meetings with Board members, the CEO and staff using the Board Induction document. This is in order to ensure their formal and informal knowledge development of the organisation, the Board functioning and responsibilities as well as the culture.

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2.3.3) Board Transitions in 2021

There were a number of Board membership and Officer changes in 2021 which are detailed below:

Director	Sectoral Knowledge	Role at 1 January 2021	Change	Role at 31 December 2021
John Bohan	Data Management; Social Policy; Public Sector	Not on Board	Appointed 08.09.2021	Board member
Jack Eustace	Youth Sector; Governance; Political Sector	Board member and member of Governance Committee	No change	Board member
Edel Fagan	Business; Lone Parent; former Service User	Board member and member of the Finance & Audit Committee	No change	Board member and member of the Finance & Audit Committee
Éimear Fisher	Social Policy; Public Sector; Governance	Board member and member of the Finance & Audit Committee	No change	Board member and Treasurer
Jennifer Good	Barrister	Board member and Company Secretary, Chair of Governance Committee	No change	Board member and Company Secretary, member of Governance Committee
Helen Hall	Accountant; Public Sector CEO; Lone Parent	Chairperson	No change	Chairperson
Nuala Haughey	Communications; Regulation; Governance	Board member and member of Governance Committee	No change	Board Member and Chair of Governance Committee
John-Mark McCafferty	Social Policy; Charity CEO	Board member and Treasurer	Resigned 26.07.2021	Not on Board
Donagh McGowan	Family Law Solicitor; Step-Parent	Not on Board	Appointed 26.07.2021	Board member and member of Governance Committee
Rosemary Wokocha	Accountant	Not on Board	Appointed 26.07.2021	Board member and member of the Finance & Audit Committee

Full biographical information on the Board members is available online at <https://onefamily.ie/about-us/our-board-members/>.

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FOR THE YEAR ENDED 31 DECEMBER 2021**

2.3.4) Board Meetings

One Family Board agendas are developed between the Chair and CEO and include a standing item on conflict of interest.

Board sub-committees include the **Finance & Audit Committee**; the **Governance Committee**; as well as the **Support & Supervision Committee**. These committees have approved Terms of Reference under which they operate and they report regularly to the full Board on activities, decisions and proposals for approval.

The Board operates in accordance with the One Family Board Handbook. The Board meets up to eight times per year and holds an annual away day all of which took place remotely. As with good practice in charities, Board members are voluntary and do not receive remuneration. The CEO reports to the Board but is not a member. She participates on committees as appropriate and as requested. She reports to the Board at regular meetings.

This table details attendance at Board meetings by each Board member and observer for 2021:

Name	Dates of Meetings 2021								Total
	8 Feb	15 Mar	10 May	21 June	26 Jul	8 Sep	18 Oct	6 Dec	/8 meetings
John Bohan	✓	✓	✓	x	x	✓	✓	✓	6/8
Jack Eustace	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Edel Fagan	✓	✓	x	✓	✓	✓	x	✓	6/8
Éimear Fisher	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Jennifer Good	✓	✓	✓	✓	x	✓	✓	x	6/8
Helen Hall	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Nuala Haughey	x	✓	✓	✓	✓	✓	✓	x	6/8
John-Mark McCafferty	✓	✓	✓	x	–	–	–	–	3/4
Donagh McGowan	✓	✓	✓	✓	x	✓	✓	✓	7/8
Rosemary Wokocha	✓	✓	✓	x	✓	✓	✓	✓	7/8
Karen Kiernan in attendance	✓	✓	✓	✓	✓	✓	✓	✓	8/8

CHERISH CLG T/A ONE FAMILY
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

2.3.5) Decision Making

Below is a list of matters specifically reserved for the Board:

General

- Accounting and management control policies and practices
- CEO appointment, removal, terms and conditions
- Disposal or acquisition of major assets
- The entering into of major contracts
- Approval of Authority levels
- Budgets, strategies, mission and vision
- Settlement of litigation involving material sums
- Internal control arrangements
- Health and safety policy
- Environmental policy
- Risk Management Policy
- Major investments or disposals.

Companies Act Requirements

- Approval of interim and final financial statements
- Approval of any significant change in accounting policy
- Appointment or removal of the company secretary
- Remuneration of auditor and appointment or removal of auditor
- Approval of the organisation's annual operating budget
- Approval of the organisation's annual capital expenditure plan
- Approval of the organisation's commercial strategy
- Major changes to the organisation's management and control structure.

Board Management

- Board appointments and removals
- Terms of reference of CEO
- Terms of reference and membership of Board committees.
- Directors' and officers' liability insurance
- Appointment and resignation of Directors.

The CEO and the staff team are delegated decision-making responsibility within the operational plans of the Strategy; within their role descriptions and through Board meetings.

2.3.6) Reporting

The Board of One Family has delegated day to day management of the organisation to the CEO and maintains an oversight and monitoring role. There are strong communication systems between staff and Board, policies are regularly reviewed and updated by Board and the strategy is developed jointly and approved by Board. A Head of Service attends the beginning of each Board meeting in rotation to brief Board members on their service, to take questions and develop a working relationship independent of the CEO.

The Board receives reports from staff in relation to service activity, and policy development. The Board is kept aware of key relationships with funders and policy makers and as appropriate, attending some events and meetings with same.

The CEO reports to the Board in a number of ways: through reports and papers to Board meetings and its committees; through regular reviews of performance; through the development of strategy.

2.4 Risk Management

One Family has a Risk Management Policy and undertakes ongoing risk analysis using the following headings:

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FOR THE YEAR ENDED 31 DECEMBER 2021**

- Financial
- Governance/Legal
- Operational
- Technological
- Physical
- Intangible
- Compliance
- External risks.

Risks are prioritised based on likelihood of occurring and potential impact, and a risk register is drawn up which is regularly reviewed by staff and Board at meetings. This identifies the risk; gaps; mitigations; future actions; those responsible; timeline and level of risk. The Board and staff work to decrease all risks and ultimately have them removed from the register. The Board is satisfied that systems and processes are in place to monitor, manage, and mitigate the charity's exposure to its major risks. All new projects and activities review risk as part of planning. A specific Financial Risk Register is also maintained and monitored by the Finance Team.

2.5 Remuneration and Performance

One Family has a staff grade and salary scale system in place that was devised according to role size and was aligned to the lowest quartile of the public and private sector in 2007. We are currently in the process of benchmarking current staff salaries with similar organisations as well as developing a comprehensive Pay Policy.

The CEO receives a salary in line with the grade for the role and no other benefits. She is the only person to receive a salary over €65K.

All staff members participate in monthly support and supervision with their line managers. In addition certain roles attend external clinical and role clarification supervision.

All staff work under a service and/or individual work plan which is devised based on the Strategic Plan 2019-2021. Performance is regularly reviewed through this system and all staff members participate in an annual review in Q1 with their line manager. All staff work in accordance with One Family's Employee Handbook; the One Family Manual; the Health & Safety Policy and their individual service policies and procedures.

2.6 Quality Standards

One Family has signed up to a number of voluntary and required quality standards including the following:

- Charity Regulator's Governance Code
- Statement of Guiding Principles for Fundraising
- SORP
- Compliance with QQI Quality Assurance Standards as a Registered Provider
- HSE Sexual Health & Crisis Pregnancy Programme's Governance Framework.

2.6.1 Legal Compliance

The strategic plan commits the organisation to ensuring that the Charity's Board and Management complies with relevant legal and regulatory requirements and that appropriate internal financial and risk management controls are in place. In 2021, One Family submitted its Annual Report to the Charities Regulator, its reports under the Lobbying Register and returns for the Companies Registration Office on time. The Charity is compliant with the European Union (AntiMoney Laundering: Ownership of Corporate Entities) Regulations 2019. As a charitable company there are no 'beneficial owners' of the entity, and therefore the senior managing officials, comprising the Directors/ Trustees and CEO appear in the register.

The Charity ensures compliance with the Data Protection Act, 2018 (GDPR), and a senior member of staff oversees compliance in this area. A copy of the organisation's Privacy Notice is available to read at <https://onefamily.ie/privacypolicy/>.

CHERISH CLG T/A ONE FAMILY
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Financial Review

3.1 Results for the year ended 31 December 2021

The financial results for the year ended 31st December 2021 are set out in the Statement of Financial Activities. These results show a net surplus of €154,000 (2020 – surplus €145,800). Income totalled €1,507,592 up 6% on 2020 (2020: €1,419,517). Total resources expended amounted to €1,353,592 an increase of 6% on 2020 (2020: €1,273,717).

3.2 Going Concern

In common with other companies operating in Ireland in this sector, One Family is dependent on both voluntary income, donations and income from state organisations. The Board of Directors are of the opinion that the company is well positioned to manage the costs of running the company for the foreseeable future.

3.3 Internal Controls

The risk of fraud is mitigated by maintaining segregation of duties for receipt of funds, and the payment of creditors. The Directors have put processes and controls in place to ensure that detailed checking is carried out at all stages to ensure the accuracy and validity of all transactions.

3.4 Principal Risks and Uncertainties

The Directors of One Family are aware of the statutory obligations in relation to providing a fair review of the company's development and performance. The Directors are satisfied that the principal financial risk facing the company is the availability of continued funding from the government. The Directors have addressed this risk by competent spending of the funds received.

The effect of the Covid-19 pandemic and the current war in Ukraine both present some risks for One Family, the effects of which cannot still be fully quantified. Although the effects cannot be fully determined, the Directors believe that the main risks associated with these major global events are as follows:

- decreased government funding in the future as a result of a global economic downturn and less public funding being available.
- a potential ongoing increase in the demand for the services of the company.

Due to the likely increased demands for services, the opportunities to enhance the services provided, to provide services in alternative ways and to extend the revenue base will continue to be identified and pursued.

The Directors also note the ever-increasing threat of climate change to the people and ecosystems of the planet; our economic and social systems as well as unknown changes and threats.

3.5 Reserves policy

Reserves of at least one month and up to 3 months of the estimated running costs are held in liquid funds in a bank deposit account at any one time. All funds held are unrestricted.

One Family will if reasonably able maintain sufficient reserves for the following:

- Working capital (cash flow): To have adequate cash flows to provide a stable service and to provide working capital when funding is paid in arrears.
- Capital maintenance: To have sufficient funds to maintain its Fixed Assets to include where possible contingency costs.
- Other Contingencies: To maintain sufficient reserves for unforeseen events and unexpected expenditure.

The Finance and Audit Committee and CEO will be responsible for monitoring and maintaining the reserves at the agreed level. The Reserves policy are reviewed and approved annually by the Board of Directors.

One Family's reserves held on deposit on 31st December 2021 are €330,000 (2020: €269,331). Current monthly costs for the organisation are approx. €125,000 (salaries, programme and overheads costs). Therefore, current reserves are sufficient for 2.6 months. The calculations to meet the policy requirements indicate a required target of €375,000. It is expected that reserves will equal to three months operating costs in 2022, and that this target will be met from the 2021 surplus projections.

CHERISH CLG T/A ONE FAMILY
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Sinking Fund

A Sinking Fund is a contingency fund established to provide for future capital improvements or repairs to 8-10 Coke Lane building, and for any unexpected remedial works outside the normal scope of the annual maintenance budget. This amount will be kept on an ongoing basis and will be added to each year where possible. Up to 1% of the annual budget will be maintained for the Sinking Fund purpose. The Sinking Fund will be reviewed and approved annually by the Board of Directors. One Family's sinking fund held on deposit on 31st December 2021 is €40,749 (2020: €26,706).

Where reserves exceed the target minimum level of 3 months running costs and the sinking fund allowance, the Finance and Audit Committee propose to designate the excess to address the increasingly high governance requirements costing One Family additional staff and consultancy time and increased expertise. ICT security and data protection is a major issue of concern for us. We are not funded by the state to the level we require to adequately meet these demands and we need to build a fund from our unrestricted reserves to support the relevant staff roles on an ongoing basis.

3.6 Investment Policy

One Family's policy for investments is to retain reserves in cash form at all times. Reserves will not be invested in speculative assets e.g. stocks, bonds. Monies will be deposited with government guaranteed institutions at the highest possible rate of return.

3.7 Apportionment Policy

One Family records the income and expenditure of each grant/programme separately. Expenditure that is general to all services and programmes will be apportioned across the various funding streams/services being managed by One Family. Directly attributable costs that relate to a specific programme will be charged in full to that programme. Shared costs such as overheads (heating, light, telephone, audit, legal, printing, advertising, H&S, security, cleaning, repairs, computer and website maintenance), management and administration time will be apportioned on the basis of the number of staff employed in each service provided by One Family.

3.8 Tax Clearance

One Family complies with all relevant circulars, including Circular 44/2006 'Tax Clearance Procedures Grants, Subsidies and Similar Type Payments'.

3.9 Events since the year end

The Board of One Family have considered the impact on the organisation of the events subsequent to the balance sheet date, in particular the risks associated with the Covid-19 pandemic and the war in Ukraine. The Directors consider that the balance sheet has not been impacted on events since the year end and as a result no adjustment has been made to the financial statements for the year ended 31 December 2021

3.10 Accounting Records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 and 285 of the Companies Act 2014 regarding adequate accounting records include the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise, and the provision of adequate resources to the financial function. The accounting records are maintained at 8 Coke Lane, Smithfield, Dublin 7.

3.11 Principal Funding Sources

A full list of state funders is provided on the following page. All grants listed in the table are restricted.

CHERISH CLG T/A ONE FAMILY

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. Funding

Grants 2021

One Family received the following grants in 2021 and they are disclosed in line with circular 13/2014 issued by the Department of Public Expenditure and Reform.

Name of Grantor	Name of Grant	Purpose of Grant	The amount and term of the grant	The amount of the grant taken to income 2021	Deferred at year end:
DFHERIS/SOLAS/CDETB	Programme Funding, for the payment of Tutors to deliver a suite of parenting courses, designed by One Family, to parents living in diverse and one-parent families.	Salaries	€24,893 12 months	€24,893	-
DFHERIS/SOLAS/CDETB	Once-off funding	Equipment and Training tutorial videos	€19,412.92 October - December 2021	€19,412.92	-
Department of Children, Equality, Disability, Integration and Youth Tusla - LGBTI+ Capacity Grant	Development of Diversity Policy; LGBTI+ Staff Training; development of Parenting module	Consultancy costs; Salaries	€7,612 12 months	€7,612	-
Department of Children, Equality, Disability, Integration and Youth What Works Training Fund	What Works Training Fund: Staff Training in the Parents Under Pressure Programme	Staff Training	€10,000 12 months	€10,000	-
Department of Rural and Community Development	Funding via Pobal under the Scheme to Support National Organisations (SSNO) contract. This core grant is restricted to part-fund Administration, Policy and Communications	Salaries	€270,000 over a three-year period from July 2019 – June 2022.	€90,000	-
European Union Department of Children, Equality, Disability, Integration and Youth	New Horizons for Lone Parents. This project is co-funded by the Irish Government and the European Social Fund as	Salaries; Training; Events; Overheads	Grant awarded €315,450 for a 3-year project commencing in October 2019 – Sept 2022.	€109,847	€15,135

CHERISH CLG T/A ONE FAMILY

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	part of the Programme Employability, Inclusion and Learning 2014-2020.				
European Union Department of Employment and Social Protection	Lone Parents Digital Activation. This project is co-funded by the European Commission under the European Programme for Employment and Social Innovation (EaSI) 2014-2020	Salaries; Training; Events; Overheads	€314,999 over a three-year period from Nov 2021 – May 2024.	€3,989	-
HSE National Lottery: -East Coast Area -Midlands Louth Meath -Dublin South, Kildare & West Wicklow	Fund therapeutic books to support parents and professionals to help young children understand complex family situations	Author; Researcher; Illustrator; Publishing costs	€9,750 Total received in 2021 from HSE National Lottery sources 12 months	East Coast Area €3,750 Midlands Louth Meath €1,000 Dublin South, Kildare & West Wicklow €5,000	-
HSE Sexual Health and Crisis Pregnancy Programme (SHCPP) €405,000	Funding via a HSE Service Arrangement to provide family supports in Counselling, Information, Adult Education, Reception and Childcare.	Salaries; Training; Events; Overheads	€405,000 12 months	€405,000	-
HSE Sexual Health and Crisis Pregnancy Programme (SHCPP)	Funding to develop and implement an online database in Salesforce	Fund CRM development, licenses and staff training	€50,000 12 months	€13,555	€36,445
Irish Human Rights & Equality Commission Human Rights & Equality Grant Scheme 2021-2022- Advancing Social and Economic Rights & Equality Stand	Updating 'Human Rights and One-Parent families' guide for one parent families and the professionals working with them A separate guide for those implementing the	Researcher; Seminar; Print; Dissemination	€17,700 September 2021-September 2022	€7,080	-

CHERISH CLG T/A ONE FAMILY

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Public Sector Equality and Human Rights Duty				
TUSLA Child and Family Agency	Separating Well Project. To provide family supports in Counselling, Parenting and Creative Therapies for children	Salaries; Overheads	€215,939 includes 5% once-off additional funding and €19,500 to develop a service model for SWP project 12 months	€205,594	€10,345
Tusla Child and Family Agency Parent Support Champions	Deliver external parenting workshops	Facilitator costs	€5,000 6 months, July – December 2021	€2,100	€3,000
TUSLA Child and Family Agency HSE South Western	This funding contributes towards the cost of overheads, office administration and staff salaries	Salaries; Overheads	€41,443 includes 5% once-off additional funding in 2021 12 months	€41,443	-
TUSLA Child and Family Agency	Child Counselling Services. A grant to support the delivery of Creative Therapies to children ages 4-10 years.	Salaries	€3,800 12 months	€3,800	-
The Community Foundation for Ireland RTE Comic Relief Demand for Digital Strand; and Adapt and Respond Strand	To fund an online Service User/CRM Database	CRM Developer fees	€19,000 12 months	Demand for Digital Strand: €10,000 Adapt and Respond Strand: €9,000	-
The Community Foundation for Ireland RTE Toy Show Appeal	Research and Best Practice on Contact Time for Infants in Separated Families	Salaries; Researchers; Launch; Dissemination;	€55,317 July 2021 - October 2022	€6,429	€48,888
OLC Ireland Trust Fund at The Community Foundation for Ireland	Develop e-learning and on-line parenting courses	Salaries	€5,000 May – December 2021	€5,000	-
TU Dublin Grangegorman ABC Project	Funding for development of multi-sensory room	Equipment	Grant awarded in 2020 c/f to 2021 €6,371.19 6 months	€6,371.19	-

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**DIRECTORS' REPORT
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TU Dublin Grangegorman ABC Project	Pilot Parent and Toddler Positive Parenting Programmes for parents of children 0-2.8 years living in NWIC	Facilitators; Development of resource packs	€4,613.05 6 months	€4,613.05	-
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5. Audit

5.1 Statement of relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- So far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- The director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

5.2 Auditors

The auditors, Duignan Carthy O'Neill Limited, have expressed their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

On behalf of the Board



Helen Hall
Director



Éimear Fisher
Director

Date: 26/4/22

CHERISH CLG T/A ONE FAMILY

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 Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of 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, of the profit or loss 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's financial statements and then apply them consistently;
- make judgments and accounting 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 profit or loss 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CHERISH CLG T/A ONE FAMILY

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHERISH CLG T/A ONE FAMILY

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Cherish CLG t/a One Family (the 'Company') for the year ended 31 December 2021, which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the accompanying 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 profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 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 further described in the Auditors' 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. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' 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 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

CHERISH CLG T/A ONE FAMILY

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHERISH CLG T/A ONE FAMILY (CONTINUED)

information, we are required to report that fact.

We have nothing to report in this regard.

Opinion 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
- in our opinion, 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.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement on page 21, 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditors' 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 Auditors' 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>. This description forms part of our Auditors' Report.

CHERISH CLG T/A ONE FAMILY

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHERISH CLG T/A ONE FAMILY (CONTINUED)

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 Auditors' 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.



Elizabeth Murphy

for and on behalf of
Duignan Carthy O'Neill Limited

Chartered Accountants & Registered Auditors

84 Northumberland Road
Ballsbridge
Dublin 4

26 April 2022

CHERISH CLG T/A ONE FAMILY

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE) FOR THE YEAR ENDED 31 DECEMBER 2021

	2021			2020		
	Restricted Funds	Unrestricted Funds	Total Funds	Restricted Funds	Unrestricted Funds	Total Funds
	€	€	€	€	€	€
Income from:						
Donations	18,008	3,808	21,816	-	2,083	2,083
Charitable activities:						
5						
- Charges for services	-	447,875	447,875	-	446,195	446,195
- Statutory grants	976,766	-	976,766	934,195	-	934,195
- Other grants	42,508	-	42,508	7,031	-	7,031
Other activities	-	18,627	18,627	10,209	19,804	30,013
Total Income	1,037,282	470,310	1,507,592	951,435	468,082	1,419,517
Expenditure on:						
Raising funds, Events and campaigns	-	-	-	(10,209)	-	(10,209)
Charitable activities	6 (1,039,438)	(314,153)	(1,353,592)	(930,644)	(332,864)	(1,263,508)
Total Expenditure	(1,039,438)	(314,153)	(1,353,592)	(940,853)	(332,864)	(1,273,717)
Operating income/(expenditure)	7 (2,157)	156,157	154,000	10,582	135,218	145,800
Interest payable	-	-	-	-	-	-
Interest earned	-	-	-	-	-	-
Net	(2,157)	156,157	154,000	10,582	135,218	145,800
Transfer between funds	-	-	-	-	-	-
Net movement in funds	(2,157)	156,157	154,000	10,582	135,218	145,800
Reconciliation of funds:						
Total funds brought forward	12,901	1,350,963	1,363,864	2,319	1,215,745	1,218,064
Total funds carried forward	10,744	1,507,120	1,517,864	12,901	1,350,963	1,363,864

Incoming and outgoing resources relate to continuing operations.

The company has no recognised gains or losses other than the movement in funds for the year.

The notes on pages 25 - 35 form part of these financial statements.


CHERISH CLG T/A ONE FAMILY

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 €	2020 €
Fixed assets			
Tangible assets	9	895,543	915,982
		<u>895,543</u>	<u>915,982</u>
Current assets			
Debtors: amounts falling due within one year	11	16,824	41,182
Cash at bank and in hand	12	813,498	579,414
		<u>830,322</u>	<u>620,596</u>
Creditors: amounts falling due within one year	13	(200,812)	(151,396)
Net current assets		<u>629,510</u>	<u>469,200</u>
Total assets less current liabilities		<u>1,525,053</u>	<u>1,385,182</u>
Creditors: amounts falling due after more than one year	14	(7,189)	(21,318)
Net assets		<u><u>1,517,864</u></u>	<u><u>1,363,864</u></u>
Funds of the Organisation			
Other reserves - Unrestricted		839,566	839,566
Restricted funds		10,744	12,901
Accumulated funds - Unrestricted		667,554	511,397
Total funds		<u><u>1,517,864</u></u>	<u><u>1,363,864</u></u>

The financial statements were approved and authorised for issue by the board:


Helen Hall
Director


Éimear Fisher
Director

Date: 26/4/22

The notes on pages 28 to 42 form part of these financial statements.

CHERISH CLG T/A ONE FAMILY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 €	2020 €
Cash flows from operating activities		
Profit for the financial year	154,001	145,800
Adjustments for:		
Depreciation of tangible assets	20,439	16,645
Decrease/(increase) in debtors	24,358	(29,324)
Increase/(decrease) in creditors	35,286	(60,667)
Net cash generated from operating activities	234,084	72,454
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(27,250)
Net cash from investing activities	-	(27,250)
Net increase in cash and cash equivalents	234,084	45,204
Cash and cash equivalents at beginning of year	579,414	534,210
Cash and cash equivalents at the end of year	813,498	579,414
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	813,498	579,414
	813,498	579,414

The notes on pages 28 to 42 form part of these financial statements.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

These financial statements comprising the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and the related notes constitute the financial statements of Cherish CLG t/a One Family for the financial year ended 31 December 2021.

Cherish CLG t/a One Family is incorporated in the Republic of Ireland. The company is a company limited by guarantee and was incorporated in Ireland on 18 December 1973. The companies registered number is 45364 and its registered office is located at 8 Coke Lane, Smithfield, Dublin 7. The nature of the company's operations and its principal activities are set out in the Director's Report.

2. Company Name

The company received approval under Section 1180(1) of the Companies Act 2014 to omit the words 'Company Limited by Guarantee' from its name.

3. Accounting policies

3.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014 and the Charities SORP (FRS 102).

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 4).

The following principal accounting policies have been applied:

3.2 Incoming Resources

Income is treated as being general and unrestricted unless a funder/donor has specified the manner in which the fund is to be spent, in which case it is treated as restricted income. All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Government and other agency grants

Grants are accounted for under the performance model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of Financial Activities at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Financial Activities to the extent that the charity has provided the specified goods or services, or as the performance-related conditions are met.

Donations Income

Monetary donations from individuals or corporates are recognised in the period in which the charity is entitled to the income, when receipt is probable, and when the amount can be measured with sufficient reliability.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

3. Accounting policies (continued)

Other Charitable Activity Income

Other income includes earned income from service fees and professional development and are recognised in the period in which the charity is entitled to the income, when receipt is probable, and when the amount can be measured with sufficient reliability.

3.3 Resources Expended

Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. All expenditure is recognised on an accruals basis.

- Cost of charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries together with related support costs.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, IT, administration and governance.

3.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Land & Buildings	-	1%
Fixtures and fittings	-	20%
Computer equipment	-	25%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

3.5 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

3.6 Prepayments

Prepayments are expenses paid in advance and recorded as assets before these are utilised. Prepayments are apportioned over the period covered by the payment and charged to the Statement of Financial Activities when incurred. Prepayments that are expected to be realised no more than 12 months after the reporting period are classified as current assets. Otherwise, these are classified as noncurrent assets.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

3. Accounting policies (continued)

3.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

3.8 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3.9 Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

3.10 Deferred Income

Where terms and conditions have not been met or uncertainty exists as to whether the company can meet the terms or conditions otherwise within its control, the income is not recognised but deferred as a liability until it is probable that the terms or conditions imposed can be met. Any grant that is subject to performance-related conditions received in advance of delivering the services required by that condition, or is subject to unmet conditions wholly outside the control of the company, is accounted for as a liability and shown as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

3.11 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

3. Accounting policies (continued)

3.11 Financial instruments (continued)

at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

3.12 Reserves

Restricted Funds represents donations and grants which have been received and recognised in the Financial Statements and are subject to specific conditions imposed by the donors or grant making bodies.

Unrestricted Funds are funds which are expendable at the discretion of Cherish CLG t/a One Family in furtherance of the objectives of Cherish CLG t/a One Family.

3.13 Fund Accounting

The following funds are operated by the charity:

- **Restricted Funds**
Restricted funds include grants, donations and other income which can only be used for specific purposes. Such purposes are within the overall objectives of the charity.
- **Unrestricted Funds**
Unrestricted funds are general funds that are available for use at the Board's discretion in furthering any organisation's objects and have not been designated for other purposes. Such funds may be used to finance working capital or capital expenditure requirements.

3.14 Employee Benefits

The charity provides paid holiday arrangements to employees. Holiday pay is recognised as an expense in the period in which the service is received.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

3. Accounting policies (continued)

3.15 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

3.16 Taxation

No charge to taxation arises as the charity had been granted exemption under Sections 207 and 208 of the Taxes Consolidation Act, 1997. Irrecoverable value added tax is expensed as incurred.

4. Judgments in applying accounting policies and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its accounting estimates and judgments:

Going Concern

The financial statements have been prepared on a going concern basis, which the Directors consider is appropriate. The company continued to trade during 2021, and had a surplus of €154,000. At 31 December 2021, it has net current assets of €629,510 net assets of €1,517,864.

COVID-19: One Family assesses the current impact of the pandemic on a continuous basis as part of its ongoing risk management. The agency is continuing to deliver planned services in 2022 and as a result of contact with our funders, we understand that all planned funding will be provided in 2022 from our existing funders. The demand for our services has increased due to the pandemic.

The Directors have assessed and continue to assess the risks associated with the pandemic and are satisfied that One Family is a going concern.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

5. Income

Income represents the total of grants related to the year.

The company adopts a policy of deferring grant income in accordance with Charities SORP (FRS 102). This policy ensures that income received for future grant projects is deferred in the financial statements, and offset against the future expenditure associated with that particular project.

	Deferred to 2022 €	Restricted 2021 €	Per Financial Statements 2020 €
Charitable Activities			
DFHERIS/SOLAS/CDETB	-	44,306	17,900
DFHERIS / SOLAS / CDETB / MAED Fund	-	2,900	1,232
Dept. of Children and Youth Affairs/ CCSS	-	-	9,279
DCEDIY - LGBTI+	-	7,612	-
DCEDIY - What Works Fund	-	10,000	-
DCYA - Early Year Capital Grant Amortisation (note 14)	-	420	1,420
Department of Rural and Community Development Pobal Scheme to Support National Organisations	-	90,000	90,000
European Union Department of Children, Disability, Equality, Integration and Youth ESF Peil	-	-	44,874
European Union Department of Children, Disab, Equality, Integration and Youth ESF Peil II	15,135	109,847	62,598
European Union Department of Employment & Social Protection EaSi	-	3,989	-
HSE - National Lottery	-	9,750	-
HSE - Sexual Health and Crisis Pregnancy	-	405,000	405,000
HSE - S39 Pay Restoration	-	8,650	-
HSE - Sexual Health and Crisis Pregnancy Amortisation (note 14)	-	10,720	10,720
HSE SH CPP CRM Grant	36,445	13,555	-
IHREC	-	7,080	-
Tusla Child & Family Agency/ Child Counselling	-	3,800	3,800
Tusla Child and Family Agency/ HSE South Western	-	41,443	37,843
Tusla Child & Family Agency/ Separating Well Pro.	10,345	205,594	244,354
Tusla Child & Family Agency/ Other	3,000	2,100	5,175
	-	-	-
	64,925	976,766	934,195

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Charitable activities (contd.)

	Deferred to 2022 €	Restricted 2021 €	Per Financial Statements 2020 €
Other activities	-	-	10,209
The Community Foundation for Ireland Comic Relief Fund	-	19,000	-
The Community Foundation for Ireland Equipment grant 2020	-	1,095	-
The Community Foundation for Ireland OLC	-	5,000	6,031
The Community Foundation for Ireland RTE Toy Show Fund	48,888	6,429	-
TU Dublin Grangegorman ABC Project	-	10,984	1,000
	48,888	42,508	17,240

	Deferred to 2022 €	Restricted 2021 €	Unrestricted 2021 €	Per Financial Statements 2020 €
Other Trading Activities and Donations				
Corporate Donations	3,000	-	951	333
Individual Donations	-	-	2,856	1,750
Make a Wish Come True Appeal	-	11,053	-	-
Other Income	-	-	18,627	19,804
Service fee/Charges/Training	7,700	-	447,875	446,195
Sherie de Burgh Memorial Fund	-	6,955	-	-
	10,700	18,008	470,309	468,082

Donations:

The Sherie de Burgh memorial fund set up to commemorate the work of our late colleague Sherie de Burgh and her contribution to women's rights, Irish society and supporting women with unplanned pregnancies and those parenting alone.

Donations to this fund will provide perinatal counselling services for mothers and to support vulnerable one-parent families.

The Make a Wish Come True Appeal funded vouchers and activity packs for families throughout the year.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

6. Expenditure

	Restricted	Unrestricted	2021	2020
Expenditure on Raising funds				
Fundraising, events and campaigns	-	-	-	10,209
Expenditure on Charitable Activities				
Salaries	811,868	271,124	1,082,992	1,072,100
Events	12,465	182	12,646	3,388
Light & Heat	3,890	681	4,571	4,628
Printing, & Stationery	3,969	809	4,778	6,265
Travel, Subsistence & Volunteer costs	56	1,082	1,137	2,312
Postage & Carriage	4,400	506	4,907	1,985
Subscriptions and Journals	2,768	1,794	4,561	3,946
Telephone, Computer & Website costs	66,981	10,213	77,194	74,519
Legal & Professional	657	3,736	4,393	6,766
Project Consultants	37,285	-	37,285	-
Contract fees	3,340	-	3,340	6,247
Advertising	5,831	266	6,097	4,532
Staff Training	21,947	7,761	29,708	20,727
Staff expenses	-	3,194	3,194	3,019
Board expenses	-	20	20	314
Other Office Expenses	149	1,343	1,492	2,192
Equipment	22,506	63	22,569	5,120
Audit	-	3,998	3,998	3,998
Insurance	8,355	3,667	12,022	10,909
Security	391	320	710	604
Health & Safety	2,552	796	3,347	3,225
Cleaning, Repairs & Maintenance	9,304	2,639	11,943	9,708
Bank Charges	286	-	286	362
Depreciation	20,439	-	20,439	16,645
Total	1,039,438	314,153	1,353,592	1,273,717

Analysis of Expenditure

	Restricted €	Unrestricted €	Total 2021 €	Restricted €	Unrestricted €	Total 2020 €
Family Support Services	1,006,010	304,169	1,310,179	925,619	323,871	1,249,490
Campaigns, Events, Policy & Research	22,346	21,067	43,413	14,497	9,729	24,227
	1,028,356	325,236	1,353,592	940,116	333,600	1,273,717

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Analysis of Expenditure (contd.)

	Direct Costs €	Support Costs €	Total 2021 €	Direct Costs €	Support costs €	Total 2020 €
Family Support Services	1,037,982	271,297	1,309,279	1,007,081	242,409	1,249,490
Campaigns, Events, Policy & Research	33,511	10,802	44,313	13,143	11,084	24,227
	<u>1,071,493</u>	<u>282,099</u>	<u>1,353,592</u>	<u>1,020,224</u>	<u>253,493</u>	<u>1,273,717</u>
			Charitable Activities €	Total 2021 €	Charitable Activities €	Total 2020 €
Staff and related costs			150,600	150,600	159,826	159,826
Office and Administration costs			75,491	75,491	45,922	45,922
Governance costs			3,978	3,978	4,312	4,312
Finance			31,512	31,512	30,339	30,339
IT			20,519	20,519	13,095	13,095
			<u>282,100</u>	<u>282,100</u>	<u>253,494</u>	<u>253,494</u>

Support Costs:

Included in Support costs are the costs of general management, financial, IT maintenance, support and licences, facilities, governance costs (annual audit and board meeting costs).

Support costs are apportioned across the charitable activities based on the number of staff employed within the activity.

7. Surplus on ordinary activities before taxation

The operating surplus is stated after charging:

	2021 €	2020 €
Depreciation of tangible fixed assets	20,439	16,645
Auditors' remuneration	3,690	3,690
Auditors' remuneration - non-audit	308	308
	<u>24,437</u>	<u>20,643</u>

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

8. Employees

Staff costs were as follows:

	2021 €	2020 €
Wages and salaries	982,887	971,971
Social insurance costs	100,105	100,129
	<u>1,082,992</u>	<u>1,072,100</u>

The average monthly number of employees, during the year was as follows:

	2021 No.	2020 No.
Family services	29	28
Administration	5	4
Communications and Policy	4	4
	<u>38</u>	<u>36</u>

	2021 No.	2020 No.
The number of employees whose employee benefits (excluding employer pension costs) were:		
€60,000 - €70,000	-	-
€70,000 - €80,000	1	1
€80,000 - €90,000	-	-
€90,000+	-	-
	<u>-</u>	<u>-</u>

Chief Executive's Remuneration

The CEO, Karen Kiernan received remuneration of €77,817 in 2021 (2020: €79,850). She receives no additional benefits.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

9. Tangible fixed assets

	Freehold land & buildings €	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation				
At 1 January 2021	914,837	18,367	44,609	977,813
At 31 December 2021	914,837	18,367	44,609	977,813
Depreciation				
At 1 January 2021	32,019	14,306	15,506	61,831
Charge for the year on owned assets	9,148	2,345	8,946	20,439
At 31 December 2021	41,167	16,651	24,452	82,270
Net book value				
At 31 December 2021	873,670	1,716	20,157	895,543
At 31 December 2020	882,818	4,061	29,103	915,982

10. Taxation

The company is exempt from taxation due to its charitable status (Charity tax number: 6525) and maintains a valid tax clearance certificate, in compliance with tax clearance procedures.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

11. Debtors

	2021 €	2020 €
Trade debtors	3,989	29,669
Prepayments	12,835	11,513
	<u>16,824</u>	<u>41,182</u>

12. Cash and cash equivalents

	2021 €	2020 €
Cash at bank and in hand	813,498	579,414
	<u>813,498</u>	<u>579,414</u>

13. Creditors: Amounts falling due within one year

	2021 €	2020 €
Other creditors	2,298	2,315
Trade creditors	25,959	10,249
Taxation and social insurance	27,457	22,710
Capital grant (refer to note 14)	14,130	15,135
Accruals	6,455	11,138
Deferred income (a)	124,513	89,849
	<u>200,812</u>	<u>151,396</u>

(a) Deferred Income relates to grants received, where the related performance was not completed at year-end, in accordance with company policy. Refer to Note 3.2.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 €	2020 €
Deferred income		
Corporate Donations	3,000	-
DFHERIS/SOLAS/CDETB	-	167
European Union Department of Children, Disability, Equality, Integration and Youth ESF Peil	15,135	30,346
HSE Sexual Health and Crisis Pregnancy Programme CRM Grant	36,445	-
Make A Wish Come True Appeal	-	2,324
Service income and fees (Counselling, Parenting, Professional development)	7,700	200
Sherie deBurgh Memorial Fund	-	5,974
The Community Foundation for Ireland Comic Relief Fund	-	19,000
The Community Foundation for Ireland RTE Toy Show Fund	48,888	-
TU Dublin Grangegorman ABC Project	-	6,371
TUSLA Child and Family Agency Other grants	3,000	-
TUSLA Child and Family Agency Separating Well Project	10,345	25,466
	124,513	89,848

European Union | Department of Children, Disability, Equality, Integration and Youth | ESF Peil

Funding of €315,450 for a three project (New Horizons) commencing in Oct 2019 and finishing in September 2022, €94,635 was received in 2019 and again in 2021, €15,135 will be carried forward to 2022.

Tusla provided €19,500 to develop a Service Model for the Separating Well Project, €9,155 was expended in 2021 and the balance will be used in 2022

Tusla PPFS provided €5,000 to fund the delivery of Parenting workshops, €3,000 will be carried forward to 2022.

The Community Foundation of Ireland | RTE Toy Show Appeal Awarded €55,317 for 'Research and Best Practise on Contact Time for Infants in Separated Families' from July 2021 - October 2022; the balance of €48,888 will be spent in 2022.

Corporate donations a donation of €3,000 to support A Story Book Project will be carried forward to 2022 to fund publishing and printing costs

Service fees of €7,700 will be deferred to 2021 to support services.

HSE SH CPP Funding of €50,000 was received to develop a bespoke online CRM system, work on the project commenced in 2021 and will be continued in 2022

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

14. Creditors: Amounts falling due after more than one year

	2021 €	2020 €
Capital grant (refer to note 14)	7,189	21,318
	<u>7,189</u>	<u>21,318</u>

15. Capital Grants

	At 1 January 2021 €	Released in year €	At 31 December 2021 €	At 31 December 2020 €
HSE - Sexual Health and Crisis Pregnancy	20,540	(10,720)	9,820	20,540
DCYA- Early Year Capital Grant	735	(420)	315	735
DFHERIS/SOLAS/CDET/MAED Fund	11,600	(2,900)	8,700	11,600
CFI	3,578	(1,095)	2,484	3,578
	<u>36,453</u>	<u>(15,135)</u>	<u>21,319</u>	<u>36,453</u>

Capital Grants (Contd.)

HSE: A grant of €3,959 was received from the Department of Children and Youth Affairs under the Early Years Capital Grant Programme in 2017 to purchase creche equipment, €2,100 is being amortised to the accounts over five years.

DFHERIS/SOLAS/CDET/MAEDF: A grant of €12,999 was received in 2020 to purchase digital technologies, €11,600 will be amortised to the accounts over four years.

The Community Foundation for Ireland (CFI): Two grants (€4,610 and €5,000) were received to fund equipment. A total of €2,484 will be amortised to the accounts over 3 years.

	2021 €	2020 €
Disclosure of Capital Grant		
Capital grant (less than 1 year)	14,130	15,135
Government grants received (greater than 1 year)	7,189	21,318
	<u>21,319</u>	<u>36,453</u>

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

16. Contingent liabilities

As outlined, the company has received government grants for revenue purposes. Should these grants not be used for the purpose specified, the grants will become repayable in whole or in part.

17. Capital commitments

The company had no capital commitments at 31 December 2021.

18. Related party transactions

Directors are entitled to be reimbursed for travel expenses incurred during the course of carrying out their duties. During the year ended 2021 the total expenses reimbursed amounted to €Nil (2020: €Nil). No other related party transactions took place during the year.

19. Post balance sheet events

There were no significant events post the balance sheet date.

20. Controlling party

The company is controlled by its Members and the Board of Directors.

21. Pobal Grant

During the financial year, Cherish CLG t/a One Family received a grant from Pobal, for the period from 1 July 2019 to 30 June 2022. The grant is for the Scheme to Support National Organisations (SSNO). The total monies awarded in respect of the grant are up to €270,000 of which €90,000 was in respect of the current year.

Cherish CLG t/a One Family have obtained an up to date Tax Clearance Certificate as in compliance with the relevant circulars, including circular 44/2006.

22. Approval of financial statements

The board of directors approved these financial statements for issue on

CHERISH CLG T/A ONE FAMILY

DETAILED INCOME & EXPENDITURE ACCOUNT
FOR YEAR ENDED 31 DECEMBER 2021

	2021	2020
	€	€
Income		
Donations	21,816	2,084
DFHERIS SOLAS CDETB	44,306	17,900
DFHERIS SOLAS CDETB MAED Fund	2,900	1,232
DCEDIY Pobal Community Childcare Subvention Scheme	-	9,279
DCEDIY Tusla LGBTI+	7,612	-
DCEDIY What Works Fund	10,000	-
DECEIY Pobal Early Years Capital grants	420	1,420
DEASP & European Commission EaSi	3,989	-
Dept of Rural and Community Development Pobal Scheme to Support National Organisations	90,000	90,000
European Union DCEDIY ESF Peil	-	44,874
European Union DCEIY ESF Peil II	109,847	62,598
HSE National Lottery	9,750	-
HSE Sexual Health and Crisis Pregnancy Programme	405,000	405,000
HSE Sexual Health and Crisis Pregnancy Programme S39	8,650	-
HSE Sexual Health and Crisis Pregnancy Programme	10,720	10,720
HSE Sexual Health and Crisis Pregnancy Programme CRM Grant	13,555	-
Irish Human Rights and Equality Commission	7,080	-
TUSLA Child and Family Agency Child Counselling Services	3,800	3,800
TUSLA Child and Family Agency HSE South Western	41,443	37,843
TUSLA Child and Family Agency Separating Well Project	205,594	244,354
TUSLA Child and Family Agency Other grants	2,100	5,175
The Community Foundation for Ireland OLC	5,000	6,031
The Community Foundation for Ireland Equipment grant 2020	1,095	-
The Community Foundation for Ireland Comic Relief fund	19,000	-
The Community Foundation for Ireland RTE Toy Show fund	6,429	-
TU Dublin Grangegorman ABC Project	10,984	1,000
Service income and fees (Counselling, Parenting, Professional development)	447,875	446,195
Fundraising, events and campaigns	-	10,209
Other income	18,627	19,804
	1,507,592	1,419,517
Expenditure		
	€	€
Salaries	1,082,992	1,072,100
Events & Campaigns	12,646	13,597
Light & Heat	4,571	4,628
Printing, & Stationery	4,778	6,265
Travel, Subsistence & Volunteer costs	1,137	2,312
Postage & Carriage	4,907	1,985
Subscriptions and Journals	4,561	3,946
Telephone, Computer & Website costs	77,194	74,519
Legal & Professional	4,393	6,766
Project Consultants	37,285	-
Contract fees	3,340	6,247
Advertising	6,097	4,532
Staff Training	29,708	20,727
Staff expenses	3,194	3,019
Board expenses	- 20	314
Other Office Expenses	1,492	2,192
Expensed Equipment	22,569	5,120
Audit	3,998	3,998
Insurance	12,022	10,909
Security	710	604
Health & Safety	3,347	3,225
Cleaning, Repairs & Maintenance	11,943	9,708
Bank Charges	286	362
Depreciation	20,439	16,645
	1,353,592	1,273,718
Operating Surplus	154,000	145,800

[illegible]