

Registered number: 45364

CHERISH CLG T/A ONE FAMILY

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

**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 (resigned 21 April 2022) Éimear Fisher (Treasurer) Jennifer Good (Secretary) Nuala Haughey Helen Hall (Chairperson) Donagh McGowan Rosemary Wokocho John Bohan
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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CHERISH CLG T/A ONE FAMILY
DIRECTORS' REPORT
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1. One Family's Objectives and Activities

1.1 Welcome to One Family

1.1.1 Report from our Chairperson – Helen Hall:

We celebrated our 50th anniversary as an organisation in 2022 with a number of wonderful events and commemorations. We remembered our courageous founders who built this organisation for the lives of their children, their desire that Ireland become a more compassionate place and on their anger at the way they were treated.

We were delighted to reconnect with founders, former service users, staff and Board members from over the years and to remember our achievements, the journey we took Ireland on, and the challenges still faced by one-parent families today.

Policy & Research

We launched our new Strategy 2022-2024 with ambitious goals and were pleased to be able to launch several new pieces of research. At our annual Family Law webinar in December, we launched guidelines for good contact for infants living in separated families, research that was undertaken for us by academics in TCD and UCC, funded by the RTE Toy Show and Community Foundation Ireland. This research and guidelines have proved to be extremely beneficial to parents, family lawyers and courts. We also finalised and launched a research report and guides for parents as rights-holders called 'Human Rights, Equality and One Parent Families: A Guide to Knowing Your Rights and Recognising Discrimination' and an accompanying publication for anyone implementing the Public Sector Duty called 'Human Rights, Equality and One Parent Families: A Guide to Delivering Public Services.'

We collaborated with researchers from TCD and UCC into the experiences of parents on the Job Seeker's Transition Payment and made numerous policy submissions on issues including Budget 2023, the Low Pay Commission and the Government's obligations under the EU Child Guarantee. Our voice was heard in relation to Constitutional change on the family, care and equality at the Joint Oireachtas Committee on Gender Equality and at IHREC's conference on care.

We responded to the publication of the Report from the Child Maintenance Review Group as well as the publication of the Family Justice Strategy – both important documents affecting thousands of parents and children in Ireland.

Despite extensive work with colleagues in the National One Parent Family Alliance, Budget 2023 was bitterly disappointing as Government failed to listen to evidence-based calls for targeted supports for struggling one-parent families, opting instead for populist measures which saw universal supports being paid to everyone including wealthier households.

Governance

Our Board continues to provide robust oversight to One Family, meeting all corporate governance requirements. We took the opportunity in 2022 to review the Terms of Reference for all Board Committees as well as to update and sign off on the Board Handbook. Our thanks to outgoing member Edel Fagan who moved on from the Board in early 2022 - we appreciated her insights during her time as a Director.

A Board reunion to commemorate our 50th anniversary brought former Board members from over the years together to reflect on the achievements and contributions of the organisation.

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. We have achieved a lot as an organisation in our 50 years but we have much more to do to ensure those with power in Ireland supports all families and all children.

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1.1.2 Statement from CEO – Karen Kiernan

Recognising the work of our founders, and previous staff and Board members was a great part of our 50th anniversary celebrations. We developed an interactive section on our website about our history, achievements and the difference we have made to Irish society and families. Our celebrations culminated in a symposium event with all our founders and some early supporters speaking and sharing their memories of the 1970s. Former President Mary Robinson gave a keynote address and we heard directly from mothers and pregnant women 50 years ago through letters they sent to Cherish in the early days desperately seeking help. Unfortunately, however it was a difficult year for many families, struggling with higher levels of homelessness and the cost of living crisis. The war in Ukraine and the needs of migrants, many of whom are mothers with young children are never far from our minds.

Services for Families

The range of services for parents and children living in one-parent families expanded in 2022 as we continued to provide services on a hybrid basis with some service users coming into our building and others accessing services remotely around the country.

We were delighted to collaborate with Dr Sara Flynn on a new children's book for shared parents called 'The Doshel Bond'. The Centre for Effective Services (CES) finalised a report on our Separating Well for Children service, clearly identifying the resources required for the model to work well.

Our EU-funded collaboration with the Department of Social Protection to provide employability supports to lone parents living in the north-east of Ireland began in 2022 and will continue for a few years.

We continue to work in partnership with Rainbows Ireland and Ozanam House (SVP) in Dublin's inner city as well as many other local organisations to develop and deliver services locally and regionally for one-parent families through The Separation Network.

We continued to respond to the immediate needs of families through ongoing provision of food vouchers and our Make A Wish Come True campaign was well supported in December to make Christmas more enjoyable for children.

We have developed new online e-courses for professionals working with one-parent families and these are available on our new bespoke e-learning platform.

Sherie de Burgh Memorial Fund

On 15 February 2022, we held our third annual Sherie de Burgh Commemorative Event - this time to reflect on the role of pregnancy counselling and abortion in Ireland past, present and future. During the seminar, we looked at care pathways following the legalisation of abortion in Ireland. We were delighted to be able to collaborate again with Dr Catherine Conlon from Trinity College Dublin's renowned Department of Social Sciences. Huge thanks to the university and Dr Conlon for their continued support.

Communications and Media

In 2022, our communications and media work focused on marking our 50th anniversary, supporting the launch of new research and on the issues affecting struggling one-parent families. We adopted a new 'storytelling' strategy for social media to better connect with audiences and to articulate the real-life experience of the families we represent. We ran several social media campaigns celebrating the diversity of family life including #SingleParentsDay2022 focusing on single parent's strength in partnership with organisations in Northern Ireland, Scotland, England and Wales.

I am committed to continuing the crucial work of supporting children and parents living in one-parent families who face big daily challenges because policies, laws and services are not designed to support them. I would like to again thank these families who place 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.

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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 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 an unplanned 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 2022-2024

2022 was the first year of our three-year strategic plan and we undertook research and consultations to develop our next one.

How will our vision become a reality?

One Family is a specialist service provider to people living in one-parent families. We work to capture their experiences and our service practices into policy positions so we can deliver improvements for the families we represent at a national level. This focus on improving the lives of one-parent families is fundamental to our work. In our current plan we want Ireland to have achieved the following by 2030

- **Child poverty** Child poverty rates in Ireland will be dramatically reduced as Government reaches its new child poverty target through a National Child Poverty Action Plan which will provide 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 evidence.
- **Family support services** will be available for people parenting alone, sharing parenting, separating and for their children so that conflict and disruptions are minimised. These will be developed as part of the Family Law Justice Reform process and services such as a child centred Family Law Service Model and a statutory Child Maintenance Service will be rolled out.
- **One-parent families** will be widely recognised, understood and celebrated as positive family forms. All families will have appropriate access to statutory services, policies and laws. Our Constitution will be updated so all families are protected and respected.

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To make this happen, 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 that are discriminatory or inadequate. 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.

1.3.1 Policy Framework and Approaches

One Family works under several overarching national and international policy frameworks. These include:

- Better Outcomes, Brighter Futures II
- First 5: A Whole-of-Government Strategy for Babies, Young Children and their Families 2019-2028
- EU Child Guarantee
- UN Millennium Sustainable Development Goals
- National Parenting Policy Framework
- Roadmap for Social Inclusion 2020-2025.

One Family also uses the best interests of the child approach; a trauma-informed and human rights-based approach in our work.

1.3.2 Development of the Strategy

One Family undertook a comprehensive consultation exercise with hundreds of families, funders, policy makers, colleagues and other service providers in order to inform the development of this strategy; as well as comprehensive reviews of all aspects of our organisation and the external environment in which we operate.

There are three pillars in our Strategy 2022-2024 with several 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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1.4 Our Strategy in Action

Impact
More high-quality family support and therapeutic services provided to more one-parent families around Ireland.

1.4.1 Family Support Services

This goal accounts for 93% of One Family's overall expenditure and includes 20% service support costs.

We will work directly with all members of families parenting alone, sharing parenting and separating by providing specialist family support services that improve the lives of children and both their parents. We will achieve this with the following objectives:

- **Our objective: Providing an excellent range of specialist services for all members of one-parent families through a collection of parenting, therapeutic, training, information and support services that are accessible to all.**
- **Progress in 2022:** One Family continued to successfully deliver a range of parenting, therapeutic, training, information and support services to families across the country in 2022. Overall, we delivered services to 2,789 individual family members, a slight increase of 2% from 2021.
- **Looking to 2023:** We will continue to provide and increase, where funding allows, our in-person, telephone and online services to families. We will promote 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 2023 to run another online employability programme for lone parents in the north-east.

- **Our objective: Supporting children's ability to thrive in challenging family situations.**
- **Progress in 2022:** Children are at the centre of our work with families and in 2022 we continued to focus on supporting children's ability to thrive by supporting them and their parents. We offered Play and Art Therapy to children aged from 4 years to 16 years, with 396 therapeutic sessions delivered to such children. We recruited a replacement part-time Play Therapist in the latter part of the year. We continued to be able to offer a limited teen counselling service. Through our Early Years Family Support role, we worked with children and their parents in individual support focused on child developmental outcomes.
Our Make a Wish Come True appeal for 2022 was hugely successful. We supported hundreds of children and families across the country through voucher support; while we also worked locally with our colleagues in the Dublin 7 area to support an additional 300+ children to receive toys, books and vouchers which made a real difference to them in 2022, as many live in disadvantaged families, homeless accommodation or in direct provision. Huge thanks to our individual and corporate sponsors for their support.
- **Looking to 2023:** We will continue to support children directly and by working with their parents to ensure children lives are improved. We will continue to provide Play and Art Therapy to children while our Early Years support worker will continue to work within our parenting service to provide support for parents and their young children. We will also continue to seek funding to provide supports for children and their parents.

- **Our objective: Supporting parents' ability to cope with challenging situations through strengthening their mental health and social inclusion.**
- **Progress in 2022:** Our services provided significant additional supports to parents throughout 2022 as the cost-of-living crisis piled pressure on already struggling families. All services worked to support parents in addressing these issues, with our askonefamily helpline service answering 5,056 queries on telephone and via social media: a 15.6% increase from 2021. Our Counselling Service had 2,077

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counselling sessions as strong service user demand for general counselling meant that the waiting list for general counselling service remained closed; this did not impact provision of our unplanned pregnancy or post-abortion counselling services. The MyOptions helpline, run on behalf of the HSE, was consistently busy in 2022.

- **Looking to 2023:** We will work to support stressed and isolated parents who are parenting alone and separating. We will look for additional funding to grow the Counselling Service, ideally with a family therapist role. We will continue to seek to improve the provision on information through our website and helpline and will work in partnership with local service providers to increase provision on services nationally.

- **Our objective: Providing specialist services to support those using the family law courts.**
- **Progress in 2022:** Reform of the Family Law system is a major issue for one-parent families as the current system is not fit for purpose. To support parents to use the current system we improved the provision of our information services by updating and redesign the family law pages on the information/helpline sections of our website to increase accessibility. Our Separating Well for Children service was documented by external researchers from the Centre for Effective Services (CES), clearly providing specialist services to separated families in conflict and families who have experienced domestic abuse. This service needs considerable additional resources and mainstreaming throughout Ireland.
- **Looking to 2023:** We will continue to seek funding to mainstream our Separating Well for Children service to ensure parents from around Ireland can receive support when using the courts and separating. We will disseminate the guides for separated parents of infants so that more people may benefit from the evidence-based knowledge.

- **Our objective: Expanding the provision of our proven services and programmes into local communities and in partnership with other service providers.**
- **Progress in 2022:** 2022 continued to be a successful year for partnerships as were successful in a joint funding application to RTE's Toy Show Fund with Rainbows Ireland and Ozanam House (SVP) to pilot the 'Pillar Project' for one year. This project works with children and parents who have experienced loss through separation and/or bereavement. The groups are run in-person for children and workshops are provided on a hybrid basis to parents. We also partnered with local services offering aftercare recovery programmes offering short parenting courses and engaged with several agencies to deliver bespoke parenting workshops and information sessions.
- **Looking to 2023:** We will continue to work in existing partnership, and to seek out others, with local partners to roll out specialised services in local communities throughout the country.

- **Our objective: Promoting the understanding and provision of services to families sharing parenting of their children.**
- **Progress in 2022:** We reorganised and improved the accessibility of our information/helpline pages to make information more readily available to parents and promoted the new pages across all our social media channels. We continued to enhance our online resources for parents as we upgraded our Family Communications: Separating Well for Children e-course. Our online group-based parenting courses ran continuously over the year, with high rates of participation by both Mams and Dads. We were delighted to see parents from across the country engage in what proved to be very accessible support.
- **Looking to 2023:** We will seek funding to establish an evidence-base of what the needs of shared parenting families are so that we and others can best meet their needs.

- **Our objective: Mainstream those services which are proven to be effective and needed by one-parent families around Ireland.**
- **Progress in 2022:** We continued in 2022 to seek partnerships to mainstream effective programmes for one-parent families. We started a pilot programme with the Department of Social Protection to develop and run an EU-funded online employability programme for lone parents in the north-east. We also completed our ESF PEIL funded project delivering our New Futures Employability Programme to lone parents all over Ireland. The award-winning programme which boasts a 75% progression rate uses a hybrid model of delivery and has been especially designed for people parenting alone.

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- **Looking to 2023:** We have several proven programmes and services such as the New Futures Employability Programme and Separating Well for Children service that should be mainstreamed and available nationally. We will continue to work with funders and other sectoral partners to spread the learning.
- **Our objective: Providing services on a hybrid basis (remote and in-person) to ensure families across Ireland have greater access to services.**
- **Progress in 2022:** To improve accessibility and to ensure our services were available nationally we provided all our parenting services on a hybrid basis utilising in-person courses, online courses, self-directed e-learning courses as well as individual parent mentoring. Our Parenting Service worked with parents from around the country, of which one third are Dads. Parents took 111 e-learning courses on our bespoke e-learning platform in 2022 and we delivered 12 parenting courses. All our Counselling services are available remotely as well as in-person other than therapeutic services for children which has now completely reopened in our building. Our national helpline continues to be available by telephone and email, whilst the employability programmes are predominantly online by design.
- **Looking to 2023:** We will continue to provide parenting, counselling and employability services on a hybrid basis so that we can reach more parents around Ireland who may not have access to specialist services locally. We will continue to develop our askonefamily helpline information pages so that parents parenting alone can access the information they need.
- **Our objective: Providing training and development opportunities to professionals and employers working with one-parent families.**
- **Progress in 2022:** We completed work on our upgraded professional development course, Changing Families, for professionals working with one-parent families. The course teaches professionals how to engage with separating families. This course will be rolled out in early 2023. We delivered hybrid training on Supporting Children's Needs When Parents Separate to 29 professionals in partnership with the Separation Network (a network of 12 organisations working together to support parents).
- **Looking to 2023:** We will launch our new e-learning platform and courses for professionals in 2023. We hope to develop bespoke professional training workshops based on our 2022 research and how best to support the needs of parents engaged in inter-parental conflict post separation. We will continue to partner with The Separation Network to offer training across the country to front line professionals working with separated families through our professionals e course, on-line practice-based sessions.

1.4.2 Strategic Goal 2: Represent, Champion and Celebrate

Impact

Improved statutory services, policies and laws supporting one-parent families.

This goal accounts for 7% of One Family's expenditure and includes 1% service support costs.

We will fearlessly represent, champion and celebrate the realities and needs of one-parent families; bringing these to Government, policy makers, media and wider society to bring about positive change in policies, laws and attitudes. We will achieve this with the following objectives:

- **Our objective: Advocating to Government to develop and reach targets for the minimisation of child poverty and its negative impacts.**
- **Progress in 2022:** We were concerned that the work of the National Advisory Group on Better Outcomes, Brighter Futures and our role as Chair of its child-poverty sub-committee ended without a successor in place. We continued to work with our colleagues in the National One Parent Family Alliance, civil society and government departments to lobby for measures that would result in a

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reduction in child poverty in one-parent families. The cost-of-living and housing crises loomed large throughout 2022, with one-parent families particularly vulnerable to both rising inflation and housing insecurity. Our Pre-Budget Submission recommended investment in bolstering social protection against the rising storm of inflation and presented clear solutions to tackle poverty in one-parent families. We were dismayed that Budget 2023 had no targeted measures for one-parent families and included huge sums of exchequer funds going towards households in higher income brackets via universal energy and other payments. The announcement by An Taoiseach of a new Child Poverty and Wellbeing Unit being set up within his department put a positive end to a challenging year for One Family's anti-poverty work and a largely negative year for child poverty nationally.

- **Looking to 2023:** We will develop relationships with, inform and advise those setting up the new child poverty and wellbeing unit in the Department of Taoiseach on the nature of and solutions to poverty in one-parent families. We will advocate with departmental officials, policy makers, politicians and publicly that the unit contain specific focus and targets for one-parent families. We will undertake a Pre-Budget Submission for 2024.
- **Our objective: Advocating to Government to develop a child-centred Family Law Service Model as part of its Family Law Justice Reform programme.**
- **Progress in 2022:** As Family Law Reform is one of the major policy pillars of concern to the families we represent; we held another useful webinar in December 2022 entitled Building a Family Law System for Separating Families, with a distinguished panel of national and international speakers to highlight the need to prioritise the voice of children in the ongoing process of family law reform. We welcomed the publication of the Department of Justice's Family Justice Law Strategy and the Family Courts Bill which, if properly resourced and fully implemented, will deliver many measures to develop a private family law system. We were pleased to see the publication of the Murphy Review of Child Maintenance in late 2022. In particular, we welcomed that both Minister of Justice, Helen McEntee, and Minister of Social Protection, Heather Humphreys, listened to our advice and moved to correct some of the anomalies in the justice and social protection systems for one-parent families in relation to child maintenance. We were disappointed Government did not commit to deliver an independent stand-alone child maintenance agency as we firmly believe this is the only way to mitigate against the unnecessary stress of managing child maintenance arrangements, and its contribution to rising child poverty in one-parent families.
- **Looking to 2023:** We will continue to engage with other civil society partners as well as the Department of Justice to ensure the implementation of the Family Justice Strategy. We will advocate any necessary changes to the Family Courts Bill to the Department and to politicians. We will maintain our membership of the Courts Service Board, the Family Law Development Committee, the Dublin Family Circuit Court User's Group and the Legal Aid Board's External Consultation Panel.
- **Our objective: Responding to opportunities to provide policy expertise on a prioritised range of issues affecting people living in one parent families.**
- **Progress in 2022:** We submitted 21 policy submissions in response to requests from Government departments and agencies, attended 110 meetings and events and issued approximately 40 lobbying emails and letters. We continued to chair the National One Parent Family Alliance, an alliance of ten 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 including presenting to the Joint Oireachtas Committee on Gender Equality.
- **Looking to 2023:** Through our submissions and policy papers we will continue to advocate for the establishment of an independent child maintenance agency, for fairer employment supports, for greater access to education for parents and for social protection that is adequate for a minimum essential standard of living.
- **Our objective: Listening to one-parent families so we can directly translate their lived experience into relevant policy positions.**
- **Progress in 2022:** Our policy and media work is informed by our work with families and we use a practice to policy methodology. In 2022, we conducted two major research projects, the first on Human

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Rights and One-Parent Families, which used focus groups and a survey to capture the lived experiences of parents, and the second on Contact Between Parents and Infants/Young Children in Separated Families, which investigated best practice from international literature, interviewed and held focus groups with legal and social care professionals to explore current practice in Ireland and surveyed parents on their experience of contact arrangements for young children. Our Policy Manager, Niamh Kelly, engages with staff and parents via interviews, consultations, surveys and focus groups to ensure our policy work is directly informed by the practice in our Services and the experiences of one-parent families.

- **Looking to 2023:** In 2023, we will revitalise our policy panel to ensure parents' voices are at the centre of our policy recommendations. We will seek additional funding for research into how to support children living in separated families in education.
- **Our objective: Sharing the reality of the stories of people living in one-parent families, and in particular stories of those sharing parenting across a range of media and to a multitude of audiences.**
- **Progress in 2022:** In response to changing social media algorithms and to enable us to better share the lived experiences of parents, we adapted a new storytelling strategy where real-life stories and issues that are affecting parents in service are collected, anonymised and turned into composite stories for use on social media. Using the new strategy we have highlighted poverty, inequality issues around Parent's Benefit and services for families including separation and employability services.
- **Looking to 2023:** we will further utilise and broaden our new storytelling techniques to share the lived experience of parents and to contribute to combatting social isolation. We will develop a new media panel of parents to share their experiences on key issues with the media.
- **Our objective: Working for Constitutional reform of Article 41.3 to ensure equality for all families.**
- **Progress in 2022:** Following the publication of the recommendation of the Citizens Assembly on Gender Equality, we lobbied hard for the recommendations to be examined by a Joint Oireachtas Committee. This was achieved and we presented to the Joint Oireachtas Committee on Gender Equality in summer 2022. The Committee published its report in December 2022 and recommended a referendum be held on Article 41, including Article 41.3 to provide for a more inclusive definition of the family.
- **Looking to 2023:** We will campaign, within SIPO guidelines, for a YES vote in the upcoming referendum on an expanded understanding of family in our Constitution in order to end decades of discrimination against non-marital families.

1.4.3 Strategic Goal 3: Sustaining a Strong Organisation

Impact

A sustainable and well-resourced organisation that can deliver our strategy.

This goal supports the Strategic Goals 1 and 2

Our ability to deliver strong outcomes depends on the strength of our supporting strategies, systems, resources and staff. We will continue to be a trustworthy and accountable partner to funders and policy makers, and an honest and fearless voice for the families we work with and represent. Given the demands of the pandemic on our services and staff we will focus in this strategy on consolidation of the organisation where appropriate.

- **Our objective: Ensuring excellent governance and compliance.**
- **Progress in 2022:** We met all governance requirements including our second compliance statement to the Charity Regulator and for the fourth year we entered the Good Governance Awards.
- **Looking to 2023:** We will ensure we continue to meet all governance requirements including to the Charity Regulator, the Companies Registration Office and our funders.

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- **Our objective: Securing stable funding to meet the increasing demand for our family support services.**
- **Progress in 2022:** Our income remained stable at €1.48 million (€1.5 million: 2021). Additional funding is required however to cater for governance costs and increased costs associated with IT, cybersecurity and cost of living increases for staff.
- **Looking to 2023:** 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.

- **Our objective: Working in partnership with others to be as effective as possible in service delivery, policy work and communications.**
- **Progress in 2022:** We continue to work through local and national partnerships, such as the Separation Network, to provide services to one-parent families. On a policy and advocacy level we work, and chair, the National One Parent Family Alliance an umbrella of ten organisations working to advocate on behalf of 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.
- **Looking to 2023:** We will continue to provide leadership with the National One Parent Family Alliance developing joint policy positions and advocating around child poverty. We will continue coalitions in relation to family law reform 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.

- **Our objective: Ensuring excellent evaluation, monitoring and data collection systems.**
- **Progress in 2022:** We introduced a new on-line Client Relationship Management (CRM) system to manage the data needs of our family support services in late 2021. We started to embed the system in 2022 resulting in more efficient and accessible service user data
- **Looking to 2023:** The next phase of our CRM development will focus on impact evaluation and data protection. We will recruit an external expert to review our evaluation and monitoring systems.

- **Our objective: Managing and supporting our staff team positively and proactively.**
- **Progress in 2022:** We continued to host staff meetings throughout the year on a hybrid basis and to disseminate staff newsletters, providing staff the opportunity to stay informed, connect with the wider organisation on a personal basis and to provide feedback on their work experience. As new staff members joined One Family, they are welcomed with an on-site tour and overall induction, including meeting and understanding the work of other teams, so that they may be familiar and involved with the rest of the organisation's work. We also ensured any staff members leaving the organisation were acknowledged by informing the wider team.
- **Looking to 2023:** We will maintain the organisation at current levels and work to manage the high demands, tighter labour market and limited unrestricted funding.

- **Our objective: Generating unrestricted income to meet the additional needs of the organisation.**
- **Progress in 2022:** This year we finalised the development of our online parenting platform and completed work on our professional development platform which can provide unrestricted income.
- **Looking to 2023:** We will launch our professional e-learning platform in Q1 2023 and will explore alternative income streams as opportunities develop.

- **Our objective: Developing our communications, social media and brand presence on one-parent family issues.**
- **Progress in 2022:** Using our new storytelling strategy, which started in May 2022, our reach and engagement across Facebook and Instagram have increased. We also garnered 73 media placements across the year including interviews on RTE Six One News and Morning Ireland.

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- **Looking to 2023:** 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 communications staff looking at improved analytical capabilities to improve digital engagement and website accessibility.
- **Our objective: Using technology to strengthen service provision, accountability and communications.**
- **Progress in 2022:** We continue to use technology to improve our management information systems, such as the new on-line CRM software, and to better manage and control internal functions, we plan to start to utilise a web-based collaborative platform to improve data accessibility, security and service provision. We completed an internal IT audit to learn how to better improve our IT system and infrastructure.
- **Looking to 2023:** We plan to move to a cloud-based storage system to improve data and systems access and security, which in-turn will improve systems and processes for staff providing direct service and communicating directly with service-users.
- **Our objective: Ensuring our physical and ICT facilities are fit for purpose, safe, secure and more sustainable.**
- **Progress in 2022:** We continued to provide an excellent range of family support services on a hybrid basis ensuring staff are appropriately equipped to work remotely as well as in our building.
- **Looking to 2023:** We will work to respond to the increased ICT and cybersecurity demands of delivering a hybrid service from a hybrid staff team with the introduction of a new ICT system where funds allow.

1.5 Challenges in 2022:

- **Demand for Services:** We will never meet the demand for our services given our current level of funding and staff resources. It can be frustrating to know that whilst some families can avail of our specialist services, many thousands more cannot despite the fact that they need them, and that investment would save the Exchequer and society in the longer term. Demand for support for families in conflict using family law courts is massive with no real plan or resources from government to deal with this.
- **ICT & Cybersecurity:** We are pleased to have moved to a new online data management system for our services, however we still need to move other aspects of our IT platforms online so they become more accessible.
- **Competitiveness:** As an organisation reliant on state funding, it is frustrating when the same state agencies out-compete us with higher salaries than we are funded to provide for key roles. The labour market is tight and many people cannot afford to live in cities or indeed find any affordable accommodation.
- **Funding model:** It is challenging to provide services on a long-term basis when funding commitments are short term. We would like to engage with government departments to ensure the sustainability of these services which are of great assistance to individual families and Irish society.

1.6 Looking Forward to 2023:

- In 2023 we will work with other civil society organisations to call for a prompt referendum on issues in relation to family equality, care and non-discrimination based on the final report from the Joint Oireachtas Committee on Gender Equality.
- Policy partnerships will continue on issues of importance to us such as family law reform, child poverty and shared parenting.
- The newly established Child Poverty Unit in the Department of Taoiseach will be strategically important for One Family to engage with on behalf of the families we work with.
- We will continue to provide services on a national basis in line with our Strategy 2022-2024 including in partnership with other providers locally and regionally.
- Our 50th anniversary reflections will continue as we will donate our unique and important archive collections to the National Library of Ireland for posterity and safe keeping.

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- Externally, the war in Ukraine shows no signs of abating with resultant economic impacts and the mass movement of migrants. Homelessness and cost of living are expected to increase, and these are huge challenges for one-parent families.

Reflecting on our 50th anniversary

In 2022, we marked our 50th anniversary of our establishment as Cherish in 1972. Throughout the year, we explored and celebrated the historical context of our foundation and the remarkable fortitude, resilience and tenacity of our founders and supports.

Working with historian Professor Lindsay Earner-Byrne, we catalogued and sorted our archive ahead of its donation to the National Library of Ireland. Huge thanks go to Ciara Kerrigan, Assistant Keeper in the Special Collections of the Chief Herald section of the National Library of Ireland for her support in this project.

To represent and celebrate the current experiences of one-parent families, we began work with The Ark Theatre to produce an original piece of dramatic work on the experiences of children who grew up in a one-parent family household.

In October, to mark the actual date of our foundation, we held a symposium event in the Irish Human Rights and Equality Commission Headquarters in Dublin, with guest of honour and our first President Mary Robinson. Over a hundred guests including many of our founders were in attendance. Journalist Shelia Wayman wrote a large article in the Irish Times marking the 50th anniversary.

Our 50th anniversary was a wonderful milestone but again it brought to the fore the many issues of poverty, housing and stigmatisation which existed in 1972 and still persist today.

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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 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 2022, One Family had 39 staff members of which ten work full-time and 29 on a part-time basis. The full-time equivalent (FTE) therefore is 22.8 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. 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 good work planning and 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 Memorandum and Articles of Association as part of an overall Constitution document. The One Family Board Handbook guides members practically and this is reviewed and updated regularly as appropriate. 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.

2.3.2 Board Succession

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. 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

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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 to ensure their formal and informal knowledge development of the organisation, the Board functioning and responsibilities as well as the culture.

2.3.3 Board Transitions in 2022

There was one Board membership change in 2022 detailed below:

Director	Sectoral Knowledge	Role at 1 January 2022	Change	Role at 31 December 2022
John Bohan	Data Management; Social Policy; Public Sector	Board member and appointed member of the Finance and Audit Committee in July 2022	No change	Board member and member of the Finance and Audit Committee
Jack Eustace	Youth Sector; Governance; Political Sector	Board member and member of the Governance Committee	No change	Board member and member of the Governance Committee
Edel Fagan	Business; Lone Parent; former Service User	Board member and member of the Finance and Audit Committee	Resigned 21.04.2022	Not on Board
Éimear Fisher	Social Policy; Public Sector; Governance	Board member and Chair of the Finance and Audit Committee	No change	Board member, Treasurer and member of the Finance and Audit Committee
Jennifer Good	Barrister	Board member and Company Secretary	No change	Board member and Company Secretary
Helen Hall	Accountant; Public Sector CEO; Lone Parent	Chairperson and Chair of the Support and Supervision Committee	No change	Chairperson and Chair of the Support and Supervision Committee
Nuala Haughey	Communications; Regulation; Governance	Board member, Vice Chairperson and Chair of Governance Committee and member of the Support and Supervision Committee	No change	Board Member, Vice Chairperson Chair of Governance Committee and member of the Support and Supervision Committee
Donagh McGowan	Family Law Solicitor; Step-Parent	Board member and member of the Governance Committee	No change	Board member and member of the Governance Committee
Rosemary Wokocha	Accountant	Board member and member of the Finance and Audit Committee	No change	Board member and member of the Finance and 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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2.3.4 Board Meetings

Conflict of Interest

One Family Board agendas are developed between the Chair and CEO and include a standing item on conflict of interest which is covered at every meeting. There is also a Register of Interests form that all Directors complete annually.

Board meetings

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 which was updated in 2022. The Board meets up to eight times per year and holds an annual away day. In 2022 the Board meetings and some of the committee meetings were held remotely whilst our annual away-day was held in-person. 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 along with other members of the staff team on committees as appropriate and as requested. The CEO reports to the Board at regular meetings.

This table details attendance at Board meetings by each Board member for 2022:

Name	Total							
	3 Feb	26 Apr	14 Jun	20 Jul	30 Aug	10 Nov	26 Nov	/7 meetings
John Bohan	√	√	√	√	√	x	√	6/7
Jack Eustace	√	√	√	√	√	√	√	7/7
Edel Fagan	√	x	-	-	-	-	-	1/2
Éimear Fisher	√	x	x	√	x	x	√	3/7
Jennifer Good	√	√	x	√	x	√	√	5/7
Helen Hall	√	√	√	√	√	√	√	7/7
Nuala Haughey	x	√	√	√	√	√	√	6/7
Karen Kiernan	√	√	√	√	√	√	√	7/7
Donagh McGowan	√	√	√	√	x	√	√	6/7
Rosemary Wokocho	x	√	x	x	√	√	√	4/7

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2.3.5 Board Committees

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.

Governance Committee

In 2022, the Governance Committee focused on a robust update of the Board Handbook, compliance with the Governance Code and a review of organisational policies. The Terms of Reference for the Governance Committee were reviewed and approved by the Board on 14 June 2022.

Terms of Reference

Composition

The Governance Committee (the 'Committee') shall be appointed by the Board. It shall comprise at least three Directors, at least one of whom shall have governance experience and shall not comprise a majority of the Board. The Committee members shall appoint one of its number as Chairperson of the Committee. The quorum necessary for the transaction of business shall be two members.

A member of staff shall be assigned by the Chief Executive to provide administrative support to the Committee and Chief Executive shall attend to support and provide information for the Committee's work, as appropriate.

Functions and duties

The functions of the Committee is to ensure good corporate governance and, in particular, to advise the Board annually on One Family's compliance with the Charities Governance Code.

In carry out these overall functions, its specific duties shall include:

- Overseeing and reviewing One Family's compliance with the Charities Governance Code, including an annual review; and
- Making recommendations to the Board on any changes to governance practices that the committee regards as necessary or desirable

Meetings

The Committee shall meet as often as necessary, but at least four times per year. The Committee may invite any director, employee or other person to attend any of its meetings and is authorised to seek any information it requires to enable it to discharge its responsibilities.

Reporting responsibilities

- The Committee shall regularly update the Board about Committee activities, including providing a written report from the Chair to Board meetings in the format agreed by the Board.
- The Committee shall make recommendations to the Board as it deems appropriate on any area within its remit where action or improvement is needed.
- The Committee shall communicate any significant governance issues as soon as they are identified.
- Review
The Committee shall, at least once a year:
 - Confirm to the Board that the functions and duties outlined in the terms of reference have been carried out; and
 - Review its terms of reference and membership and recommend any changes it considers necessary to the Board for its approval.

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This table details attendance at Governance Committee meetings by each Board member for 2022:

Name	23 August	7 November	/2 meetings
Jack Eustace	√	√	2/2
Jennifer Good	x	x	0/2
Nuala Haughey	√	√	2/2
Donagh McGowan	√	x	1/2
Joanne Chee	√	√	2/2
Karen Kiernan	√	√	2/2

Finance & Audit Committee

The Finance & Audit Committee undertook ongoing review of budgets, cashflow, expenses and expenditure whilst updating the Financial Procedures Policy in 2022. The Terms of Reference for the Finance & Audit Committee were reviewed and approved by the Board on 14 June 2022.

Terms of Reference

Composition

The Finance and Audit Committee (the 'Committee') shall be appointed by the Board. It shall comprise the Treasurer who will act as Chair and at least two other Directors, at least one of whom shall have experience of financial management. It shall not comprise a majority of the Board. The quorum necessary for the transaction of business shall be two members.

A member of staff shall be assigned by the Chief Executive to provide administrative support to the Committee and the Chief Executive shall attend to support and provide information for the Committee's work, as appropriate.

Functions and duties

The functions of the Committee is to keep under review the adequacy, scope and effectiveness of accounting, finance and internal control systems of One Family. In carrying out these overall functions, its specific duties shall include:

- 1.1. Detailed review of the financial management of One Family on behalf of the Board, including:
 - Quarterly review of the management accounts;
 - Monitoring expenditure against Board approved budget;
 - Ensuring that funding is drawn down on a timely basis;
 - Review of cash flow and investment;
 - Performing a review at least once a year of a full month of detailed financial transactions - advance notice of selected month not provided in advance;
 - Quarterly review of reserves;
 - Quarterly review of grants received;
 - Quarterly review of funder obligations and returns to ensure that they are appropriately completed including governance requirements;
 - Annual review and approval of Reserves Policy;
 - Annual review of Internal Financial Procedures;
 - Annual review of Apportionment Policy to ensure the method remains fair and logical;
 - Review and sign-off CEO's expenses;
 - Review and sign-off monthly Credit card statements; and
 - Review monthly Bank Reconciliations.

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- 1.2. Approval of banking and payment arrangements on behalf of the Board including:
- The opening of bank accounts and the appointment of cheque / bank signatories;
 - Limits on signing authorities;
 - Borrowing or overdrafts;
 - The addition of any new beneficiaries for banking online before payment;
 - On a quarterly basis, reviewing and approving the beneficiary list for banking online on a quarterly basis;
 - Annually reviewing the e-banking mandate documentation;
 - Approving payments made by virtue of the Chair of the Committee acting as second signatory with the Chief Executive on all payments made; and
 - Approving the level of financial authority given to the CEO, Finance Team and senior staff.
- 1.3. Review of Financial procedures and internal control on behalf of the Board including:
- Advising the Board on the accounting policies and the financial statements;
 - Advising the Board on the systems of control underlying the financial management processes, including reviewing the results of the external audit and reviewing the procedures and practices associated with financial management and budgeting;
 - Reviewing significant accounting and reporting issues, including recent professional and regulatory pronouncements, and understand their impact on financial reports;
 - Recommending the annual draft budget to the Board for consideration of approval;
 - Recommending the annual financial statements to the Board for approval; and
 - Considering the arrangements by which staff may, in confidence, raise concerns about possible improprieties in matters of financial reporting or other matters taking into account relevant protected disclosure legislation.
- 1.4. Managing on behalf of the Board the relationship with the External auditor, including:
- Proposing the appointment of an external auditor to the Board for approval
 - Proposing the remuneration of the external auditor to the Board for approval
 - Reviewing all significant reports received from the external auditors and management's responses thereto and to consider the implications of the issues raised.
 - Overseeing the implementation by management of any recommendations made by the external auditor and reporting on same to the Board.
 - Considering the external auditor's independence and the effectiveness of the audit process

Meetings

The Committee shall meet as often as necessary, but at least four times per year. The Committee may invite any director, employee or other person to attend any of its meetings and is authorised to seek any information it requires to enable it to discharge its responsibilities.

Reporting responsibilities

- The Committee shall regularly update the Board about Committee activities, including providing a written report from the Chair to Board meetings in the format agreed by the Board.
- The Committee shall make recommendations to the Board, as it deems appropriate on any area within its remit where action or improvement is needed.
- The Committee shall communicate any significant issues as soon as they are identified.

Review

The Committee shall, at least once a year:

- Confirm to the Board that the functions and duties outlined in the terms of reference have been carried out; and
- Review its terms of reference and membership and recommend any changes it considers necessary to the Board for its approval.

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This table details attendance at Finance & Audit Committee meetings by each Board member and staff member for 2022:

Name	25 Jan	21 April	26 July	19 Oct	20 Dec	/5 meetings
John Bohan	-	-	√	√	√	3/3
Edel Fagan	√	x	-	-	-	1/2
Éimear Fisher	√	√	√	√	√	5/5
Bernadette Donlon	√	√	√	√	√	5/5
Karen Kiernan	√	√	√	√	√	5/5
Rosemary Wokocho	√	√	√	x	x	3/5

Support & Supervision Committee

The Support & Supervision Committee provided ongoing opportunities for support to the CEO and undertook a formal annual review on behalf of the Board in 2022. The Terms of Reference for the Support & Supervision Committee were reviewed and approved by the Board on 14 June 2022.

Terms of Reference

Composition

The Support and Supervision Committee ('Committee') shall be appointed by the Board. It shall comprise the Chairperson and at least one other experienced member of the Board. The quorum necessary for the transaction of business shall be two members.

Functions

It is the duty of the Board to attract and retain the very best person possible to the role of Chief Executive Officer (CEO) of the organisation. The purpose of the Committee is to provide performance appraisal and development support to the CEO on behalf of the Board. As part of this process, it shall also annually review the training needs and remuneration of the CEO and make any recommendations for change if considered appropriate. This does not include becoming involved in the day-to-day operational aspects of One Family.

In fulfilling these functions, the Committee shall:

- Provide ongoing performance appraisal and development support to the CEO on behalf of the Board as needed:
- Undertake a formal written performance and development appraisal at least annually. To facilitate this process, the CEO shall prepare a self-evaluation for discussion with the Committee. The Committee shall consult with Board members to allow for board members to contribute in a meaningful and timely way while still respecting the confidential nature of the process. A written report with conclusions and recommendations (if any) shall be signed by both the CEO and the Chair of the Board. A copy of the written final report will be then be filed in the CEO's personnel folder
- Consider the training and development needs of the CEO to facilitate training in line with the agreed annual budget for staff training and One Family policy in this regard; and
- Consider annually the appropriateness of the salary and terms and conditions of the CEO, in the context of the budget including making recommendations for change to the Board, if considered appropriate.
- Consider any matters of grievance or discipline in accordance with the Grievance and Discipline Policy as contained in the staff handbook.

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Meetings

The Committee shall meet as often as necessary, but at least twice per year.

Reporting responsibilities

- The Committee shall regularly update the Board about Committee activities, including providing a written report from the Chair to Board meetings in the format agreed by the Board.
- The Committee shall make recommendations to the Board as it deems appropriate on any area within its remit where action or improvement is needed.
- The Committee shall communicate any significant issues as soon as they are identified.

Review

The Committee shall, at least once a year:

- Confirm to the Board that the functions outlined in the terms of reference have been carried out;
- Review its terms of reference and membership and recommend any changes it considers necessary to the Board for its approval.

This table details attendance at Support & Supervision Committee meetings by Board member and CEO for 2022:

Name	31 May	1 September	2 meetings
Helen Hall	√	√	2/2
Nuala Haughey	√	√	2/2
Karen Kiernan	√	√	2/2

2.3.6 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.

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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.

2.3.7 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; and 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:

- 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 & Audit Committee.

2.4.1 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 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 internal controls in place to ensure that detailed checking is carried out at all stages to ensure the accuracy and validity of all transactions.

The effect of the cost-of-living and housing crisis presents some risks for One Family. Although the effects cannot be fully determined, the Directors believe that the main risk is 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.

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The Directors have identified the recruitment and retention of staff as a key challenge. One Family works to ensure its salaries and terms and conditions remain competitive within the sector and within the constraints of available funding.

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.

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 'National Guide to Pay & Benefits in Community, Voluntary & Charity Organisations 2017' report. One Family developed and implemented a comprehensive Remuneration policy in early 2022.

The CEO receives a salary in line with the grade for the role. 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. Each service holds regular team meetings.

All staff work under a service and/or individual work plan which is devised based on the Strategic Plan 2022-2024. 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; the Data Protection Policy; Child Protection Policy and their individual service policies and procedures.

2.5.1 Key Management Remuneration

Remuneration paid to key management staff in 2022 amounted to €382,468 (2021: €385,886) key management staff includes the CEO (full-time), Director of Parenting Services (full time) Programmes and Information & Support Manager (full time), My Options Manager (full time), Finance and Data Manager (full time), Communications & Events (part time), Policy Manager (part time) Office Manager (part time).

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 2022, 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 (Anti-Money 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 Central Register of Beneficial Owners.

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/>.

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3. Financial Review

3.1 Results for the year ended 31 December 2022

The financial results for the year ended 31st December 2022 are set out in the Statement of Financial Activities. These results show a net surplus of €61,638 (2021 – surplus €154,001).

Income totalled €1,488,424 a decrease of 1% on the prior year (2021: €1,507,592). This is primarily due to the receipt of once-off increases in state funding in 2021 to fund additional service user supports during Covid-19. In 2022 One Family received a total of €1,016,749 in grants from state sources (a full list of state funders is provided on the following page), €58,183 from philanthropic organisations, €387,191 from earned income and €11,048 in corporate and individual donations.

Total resources expended amounted to €1,426,786 an increase of 5% on 2021 (2021: €1,353,592). Most of the increase was in the Policy Service due to two research projects and associated project consultant costs (Infant Contact Research and Human Rights & One Parent Families Guide Update).

3.2 Reserves policy

Reserves of at least one month and up to 6 months of the estimated running costs will be 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 will be reviewed and approved annually by the Board of Directors.

One Family's reserves held on deposit on 31st December 2022 are €419,331 (2021: €330,000). Current monthly costs for the organisation are approx. €115,000 (salaries, programme and overheads costs). Therefore, current reserves are sufficient for 3.6 months. It is expected that reserves will equal to four months operating costs in 2023, and that this target will be met from the 2022 surplus projections.

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 2022 is €55,779 (2021: €40,749)

Where reserves exceed the target minimum level of 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. Information technology, security, finance, human resources and data protection are crucial in providing support to the delivery of our services. 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.

3.3 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.

3.4 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

CHERISH CLG T/A ONE FAMILY

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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.

3.5 Tax Clearance

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

3.6 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. The Board 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 2022.

3.7 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.

3.8 Going Concern

In common with other companies operating in Ireland in this sector, One Family is dependent on both voluntary income, donations and grant 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.

3.9 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 2022

4. Funding

Grants 2022

One Family received the following grants in 2022 and they are disclosed in line with circular 13/2014 issued by the Department of Public Expenditure and Reform.

Name of Grantor and amount of the grant taken to income	Name of Grant	Purpose of Grant	The amount and term of the grant	The amount of the grant taken to income 2022	Deferred at year end:
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 and overheads	€405,000 12 months	€405,000	
HSE Sexual Health and Crisis Pregnancy Programme (SHCPP) €11,622	S39 Pay Restoration agreement	Salaries	€11,622 12 months	€11,622	
HSE Sexual Health and Crisis Pregnancy Programme (SHCPP) €30,460	Funding to develop and implement an online database in Salesforce	Fund CRM developer, licenses, and staff training	€50,000 Received Jan 2021 – June 2023	€30,460	€5,985
Department of Rural and Community Development €90,483	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 €45,000 €273,000 over a three-year period from July 2022 – June 2025 €45,483	€90,483	
TUSLA Child and Family Agency €201,497	Separating Well Project. To provide family supports in Counselling, Parenting and Play & Creative therapies for children	Salaries, overheads	€183,800 plus 4% once-off additional funding, 10,345 deferred income from 2021 (Evaluation grant) 12 months	€201,497	
Tusla – Parent Support Champions €3,000	Extension of Separating Well Project above	Salaries	€3,000 (deferred from 2021) 12 months	€3,000	
TUSLA Child and Family Agency HSE South Western €39,356.72	This funding contributes towards the cost of overheads, office administration and staff salaries.	Salaries, overheads	€37,843 plus 4% once-off additional funding in 2022 12 months	€39,356.72	

CHERISH CLG T/A ONE FAMILY

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Name of Grantor and amount of the grant taken to income	Name of Grant	Purpose of Grant	The amount and term of the grant	The amount of the grant taken to income 2022	Deferred at year end:
European Commission Department of Children, Equality, Disability, Integration and Youth €110,943	NewHorizons for Lone Parents. This project is co-funded by the Irish Government and the European Social Fund as part of the Programme Employability, Inclusion and Learning 2014-2020.	Salaries, training, events and overheads	Grant awarded €315,450 for a 3-year project commencing in October 2019 and completed in September 2022.	€110,943	
Department of Social Protection and European Commission €69,499	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 and overheads	€314,999 over a three-year period from Nov 2021 – May 2024.	€69,499	€2,837
DFHERIS/SOLAS/ City of Dublin ETB/ALCE Grant Aid €31,722	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	€31,722 12 months	€31,722	
Irish Human Rights & Equality Grant €10,620	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 Public Sector Equality and Human Rights Duty.	Research, seminar, printing, and dissemination	€17,700 Sept 21-Sept 2022	€10,620	
OLC Ireland Trust Fund at The Community Foundation for Ireland €5,000	Develop e-learning and on-line parenting courses.	Salaries	€5,000 May – December 2022	€5,000	
The Community Foundation for Ireland RTE Toy Show Appeal €48,888.08	Research and Best Practice on Contact Time for infants in separated families	Salaries, Consultancy work, overheads	€55,317 Jul 2021- Oct 2022	€48,888	

CHERISH CLG T/A ONE FAMILY
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

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.

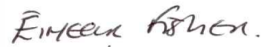
5.2 Auditors

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 April 2023

CHERISH CLG T/A ONE FAMILY

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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' issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2022 and of its 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 for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

CHERISH CLG T/A ONE FAMILY

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

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

Respective responsibilities and restrictions on use

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement on page 28, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, 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.

CHERISH CLG T/A ONE FAMILY

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

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://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our Auditors' Report.

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 2023

CHERISH CLG T/A ONE FAMILY

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022			2021		
	Restricted Funds €	Unrestricted Funds €	Total Funds €	Restricted Funds €	Unrestricted Funds €	Total Funds €
Income from:						
Donations	7,113	3,936	11,049	18,008	3,808	21,816
Charitable activities:						
5 - Charges for services	-	387,191	387,191	-	447,875	447,875
- Statutory grants	1,016,748	-	1,016,748	976,766	-	976,766
- Other grants	58,183	-	58,183	42,508	-	42,508
Other activities	-	15,253	15,253	-	18,627	18,627
Total Income	1,082,044	406,380	1,488,424	1,037,282	470,310	1,507,592
Expenditure on:						
Raising funds, Events and campaigns	-	-	-	-	-	-
Charitable activities	6 (1,084,430)	(342,356)	(1,426,786)	(1,039,438)	(314,153)	(1,353,592)
Total Expenditure	(1,084,430)	(342,356)	(1,426,786)	(1,039,438)	(314,153)	(1,353,592)
Operating income/(expenditure)	7 (2,386)	64,024	61,638	(2,157)	156,157	154,000
Interest payable	-	-	-	-	-	-
Interest earned	-	-	-	-	-	-
Net	(2,386)	64,024	61,638	(2,157)	156,157	154,000
Transfer between funds	-	-	-	-	-	-
Net movement in funds	(2,386)	64,024	61,638	(2,157)	156,157	154,000
Reconciliation of funds:						
Total funds brought forward	10,744	1,507,120	1,517,864	12,901	1,350,963	1,363,864
Total funds carried forward	8,359	1,571,143	1,579,502	10,744	1,507,120	1,517,864

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
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 €	2021 €
Fixed assets			
Tangible assets	9	899,853	895,543
		899,853	895,543
Current assets			
Debtors: amounts falling due within one year	11	16,294	16,824
Cash at bank and in hand	12	759,475	813,498
		775,769	830,322
Creditors: amounts falling due within one year	13	(92,926)	(200,812)
Net current assets		682,843	629,510
Total assets less current liabilities		1,582,696	1,525,053
Creditors: amounts falling due after more than one year	14	(3,194)	(7,189)
Net assets		1,579,502	1,517,864
Capital and reserves			
Other reserves - Unrestricted		839,566	839,566
Restricted funds		8,339	10,744
Accumulated funds - Unrestricted		731,597	667,554
Shareholders' funds		1,579,502	1,517,864

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



Helen Hall
Director



Éimear Fisher
Director

Date: 26 April 2023

The notes on pages 35 to 49 form part of these financial statements.

CHERISH CLG T/A ONE FAMILY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	€	€
Cash flows from operating activities		
Surplus for the financial year	61,638	154,001
Adjustments for:		
Depreciation of tangible assets	20,439	20,439
Decrease in debtors	530	24,358
(Decrease)/increase in creditors	(111,881)	35,286
Net cash generated from operating activities	(29,274)	234,084
Cash flows from investing activities		
Purchase of tangible fixed assets	(24,749)	-
Net cash from investing activities	(24,749)	-
Net (decrease)/increase in cash and cash equivalents	(54,023)	234,084
Cash and cash equivalents at beginning of year	813,498	579,414
Cash and cash equivalents at the end of year	759,475	813,498
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	759,475	813,498
	759,475	813,498

The notes on pages 35 to 49 form part of these financial statements.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022.

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 2022

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 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

3.5 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.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

3. Accounting policies (continued)

3.6 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.

3.7 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.

3.8 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.

3.9 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.

3.10 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.

3.11 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.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

3. Accounting policies (continued)

3.12 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 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.

3.13 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.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

3. Accounting policies (continued)

3.14 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.

3.15 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.

3.16 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.

3.17 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 directors have prepared budgets and cashflows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis, the financial statements have been prepared on a going concern basis, which the Directors consider is appropriate. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

The company continued to trade during 2022, and had a surplus of €61,638. At 31 December 2022, it has net current assets of €682,843 net assets of €1,579,502.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2023 €	Restricted 2022 €	Per Financial Statements 2021 €
Charitable Activities			
DFHERIS / SOLSAS / City of Dublin ETB / ALCE Grant Aid	-	31,722	44,306
DFHERIS / SOLAS / City of Dublin ETB / MAED Fund (Note 15)	-	2,900	2,900
DCEDIY / Pobal/ CCSS	-	(280)	-
DCEDIY - LGBTI+	-	-	7,612
DCEDIY - What Works Fund	-	-	10,000
DCYA - Early Year Capital Grant Amortisation (Note 15)	-	(395)	420
Department of Rural and Community Development Pobal Scheme to Support National Organisations	-	90,483	90,000
European Union Department of Children, Disab, Equality, Integration and Youth ESF Peil II	-	110,943	109,847
European Union Department of Social Protection EaSi (Note 13(a))	2,837	69,499	3,989
HSE - National Lottery	-	500	9,750
HSE - Sexual Health and Crisis Pregnancy	-	405,000	405,000
HSE - S39 Pay Restoration	-	11,622	8,650
HSE - Sexual Health and Crisis Pregnancy Amortisation (Note 15)	-	9,820	10,720
HSE SH CPP CRM Grant (note 13(a))	5,985	30,460	13,555
IHREC	-	10,620	7,080
Tusla Child & Family Agency/ Child Counselling	-	-	3,800
Tusla Child and Family Agency/ HSE South Western	-	39,357	41,443
Tusla Child & Family Agency/ Separating Well Pro.	-	201,497	205,594
Tusla Child & Family Agency/ Other	-	3,000	2,100
	-	-	-
	8,822	1,016,748	976,766

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Charitable activities (contd.)

	Restricted 2022 €	Per Financial Statements 2021 €
The Community Foundation for Ireland Comic Relief Fund	-	19,000
The Community Foundation for Ireland Equipment grant 2020	1,095	1,095
The Community Foundation for Ireland OLC	5,000	5,000
The Community Foundation for Ireland RTE Toy Show Fund	48,888	6,429
The Community Foundation for Ireland Beachaire Fund	3,200	-
TU Dublin Grangegorman ABC Project	-	10,984
	58,183	42,508

	Deferred to 2023 €	Restricted 2022 €	Unrestricted 2022 €	Per Financial Statements 2021 €
Other Trading Activities and Donations				
Corporate Donations	-	3,000	2,125	951
Individual Donations	-	-	1,811	2,856
Make a Wish Come True Appeal	-	4,113	-	11,053
Other Income	-	-	15,253	18,627
Service fee/Charges/Training	34,500	-	387,191	447,875
Sherie de Burgh Memorial Fund	4,133	-	-	6,955
	38,633	7,113	406,380	488,317

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 2022

6. Expenditure

	Restricted	Unrestricted	2022	2021
Expenditure on Raising funds				
Fundraising, events and campaigns	-	-	-	-
Expenditure on Charitable Activities				
Salaries	855,721	275,390	1,131,111	1,082,992
Pensions	3,181	5,308	8,489	-
Events	5,291	3,889	9,180	12,646
Light & Heat	4,674	2,905	7,579	4,571
Printing, & Stationery	10,945	2,778	13,723	4,778
Travel, Subsistence & Volunteer costs	3,142	79	3,221	1,137
Postage & Carriage	1,189	388	1,577	4,907
Subscriptions and Journals	2,524	2,381	4,905	4,561
Telephone, Computer & Website costs	32,435	10,161	42,596	77,194
Legal & Professional	588	7,420	8,007	4,393
Project Consultants	87,960	4,059	92,019	37,285
Contract fees	3,700	2,520	6,220	3,340
Advertising	4,086	1,184	5,269	6,097
Staff Training	13,367	6,403	19,771	29,708
Staff expenses	374	4,895	5,269	3,194
Board expenses	-	-	-	(20)
Other Office Expenses	693	1,487	2,180	1,492
Equipment	1,564	735	2,299	22,569
Audit	2,216	2,520	4,736	3,998
Insurance	12,161	386	12,546	12,022
Security	322	519	841	710
Health & Safety	999	3,147	4,145	3,347
Cleaning, Repairs & Maintenance	16,625	3,803	20,428	11,943
Bank Charges	234	-	234	286
Depreciation	20,439	-	20,439	20,439
Total	1,084,430	342,356	1,426,786	1,353,592

Analysis of Expenditure

	Restricted €	Unrestricted €	Total 2022 €	Restricted €	Unrestricted €	Total 2021 €
Family Support Services	1,018,096	312,021	1,330,118	1,006,010	304,169	1,310,179
Campaigns, Events, Policy & Research	59,354	37,314	96,668	22,346	21,067	43,413
	1,077,450	349,335	1,426,786	1,028,356	325,236	1,353,592

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

	Direct Costs €	Support Costs €	Total 2022 €	Direct Costs €	Support costs €	Total 2021 €
Family Support Services	1,053,214	276,903	1,330,118	1,037,982	271,297	1,309,279
Campaigns, Events, Policy & Research	85,705	10,963	96,668	33,511	10,802	44,313
	1,138,919	287,866	1,426,786	1,071,493	282,099	1,353,592
			Charitable Activities		Charitable Activities	
			€	Total 2022	€	Total 2021
Staff and related costs			155,080	155,080	150,600	150,600
Office and Administration costs			64,393	64,393	75,491	75,491
Governance costs			4,736	4,736	3,978	3,978
Finance			38,157	38,157	31,512	31,512
IT			25,501	25,501	20,519	20,519
			287,867	287,867	282,100	282,100

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:

	2022 €	2021 €
Depreciation of tangible fixed assets	20,439	20,439
Defined contribution pension cost	8,489	-
	28,928	20,439

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

8. Employees

Staff costs were as follows:

	2022	2021
	€	€
Wages and salaries	1,026,262	982,887
Social insurance costs	104,849	100,105
Cost of defined contribution scheme	8,489	-
Other employee related costs	5,269	3,195
	1,144,869	1,086,187

Other employee related costs include Garda Vetting costs, Staff summer day out & Christmas lunch, staff leaving gifts, staff occasion gifts (flowers for maternity, bereavement events).

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

	2022	2021
	No.	No.
Family services	29	29
Administration	6	5
Communications and Policy	4	4
	39	38

As at 31 December 2022, One Family employed 39 staff members of which 11 work full-time and 28 on a part-time basis. The full-time equivalent (FTE) is 23.8 staff (FTE 26.2 in 2021).

	2022	2021
	No.	No.
The number of employees whose employee benefits (excluding employer pension costs) were:		
€60,000 - €70,000	-	-
€70,000 - €80,000	-	1
€80,000 - €90,000	1	-
€90,000+	-	-
	-	-

Chief Executive's Remuneration

The CEO, Karen Kiernan received remuneration of €78,979 and a pension contribution of €2,961 in 2022 (2021: €77,817, €nil pension). She receives no additional benefits.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Tangible fixed assets

	Freehold land & buildings €	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation				
At 1 January 2022	914,837	18,367	44,610	977,814
Additions	-	-	24,749	24,749
Disposals	-	-	(520)	(520)
At 31 December 2022	<u>914,837</u>	<u>18,367</u>	<u>68,839</u>	<u>1,002,043</u>
Depreciation				
At 1 January 2022	41,168	16,651	24,452	82,271
Charge for the year on owned assets	9,148	1,716	9,575	20,439
Disposals	-	-	(520)	(520)
At 31 December 2022	<u>50,316</u>	<u>18,367</u>	<u>33,507</u>	<u>102,190</u>
Net book value				
At 31 December 2022	<u>864,521</u>	<u>-</u>	<u>35,332</u>	<u>899,853</u>
At 31 December 2021	<u>873,669</u>	<u>1,716</u>	<u>20,158</u>	<u>895,543</u>

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 2022**

11. Debtors

	2022	2021
	€	€
Income Receivable	2,925	3,989
Prepayments	13,369	12,835
	16,294	16,824
	16,294	16,824

12. Cash and cash equivalents

	2022	2021
	€	€
Cash at bank and in hand	759,475	813,498
	759,475	813,498
	759,475	813,498

13. Creditors: Amounts falling due within one year

	2022	2021
	€	€
Other Creditors	2,652	2,298
Trade creditors	6,300	25,959
Taxation and social insurance	24,389	27,457
Capital Grant (refer to note 15)	3,995	14,130
Accruals	8,136	6,455
Deferred income (a)	47,454	124,513
	92,926	200,812
	92,926	200,812

(a) Deferred Income relates to income 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 2022**

13(a) Deferred Income

	2022	2021
	€	€
Deferred income		
Corporate Donations	-	3,000
Sherie deBurgh Memorial Fund	4,133	-
EU Department of social protection	2,837	-
European Union Department of Children, Disability, Equality, Integration and Youth ESF Peil	-	15,135
HSE Sexual Health and Crisis Pregnancy Programme CRM Grant	5,984	36,445
Service income and fees (Counselling, Parenting, Professional development)	34,500	7,700
The Community Foundation for Ireland RTE Toy Show Fund	-	48,888
TUSLA Child and Family Agency Other grants	-	3,000
TUSLA Child and Family Agency Separating Well Project	-	10,345
	47,454	124,513

Sherie deBurgh memorial fund set up to commemorate the work of our late colleague Sherie deBurgh and her contribution to women's rights, Irish Society and supporting women with unplanned pregnancies and those parenting alone. Donations to this fund in 2022 will be deferred to 2023 to provide perinatal counselling services for mothers and to support vulnerable one-parent families.

European Union | Department of Social Protection | EaSI Project
Funding of €314,999 for a three project (Lone Parents Digital Activation) commencing in Oct 2019 and finishing in April 2024; €72,336 was received in 2022, of which €2,837 be carried forward to 2023.

Service fees of €34,500 will be deferred to 2023 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 June 2021 and will be continued in 2023.

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

	2022	2021
	€	€
Government grants received	3,194	7,189
	3,194	7,189

CHERISH CLG T/A ONE FAMILY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Capital Grants

	At 1 January 2022 €	Released in year €	At 31 December 2022 €	At 31 December 2021 €
HSE - Sexual Health and Crisis Pregnancy Amortisation	9,820	(9,820)	-	9,820
DCYA - Early Year Capital Grant Amortisation	315	(315)	-	315
DFHERIS/SOLAS/City of Dublin ETB/MAED Fund	8,700	(2,900)	5,800	8,700
CFI	2,484	(1,095)	1,389	2,484
	<u>21,319</u>	<u>(14,130)</u>	<u>7,189</u>	<u>21,319</u>

Capital Grants (Contd.)

DFHERIS/SOLAS/City of Dublin ETB/MAEDF: A grant of €12,999 was received 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.

	2022 €	2021 €
Disclosure of Capital Grant		
Capital grant (less than 1 year)	3,995	14,130
Government grants received (greater than 1 year)	3,194	7,189
	<u>7,189</u>	<u>21,319</u>

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 2022.

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 2022 the total expenses reimbursed amounted to €Nil (2021: €Nil). No other related party transactions took place during the year.

CHERISH CLG T/A ONE FAMILY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 the Scheme to Support National Organisations (SSNO) grant through Pobal. The total monies awarded in respect of this grant were €270,000 (for the period from 1 July 2019 to 30 June 2022) of which €45,000 was in respect of the current year. Cherish CLG t/a One Family received further funding under the Scheme to Support National Organisations (SSNO) grant of €273,000 (for the period 1 July 2022 to 30 June 2025) of which €45,483 was received in 2022.

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 26 April 2023

CHERISH CLG T/A ONE FAMILY

DETAILED INCOME & EXPENDITURE ACCOUNT
FOR YEAR ENDED 31 DECEMBER 2022

	2022	2021
	€	€
Income		
Donations	3,936	21,816
DFHERIS SOLAS City of Dublin ETB/ALCE Grant Aid	31,722	44,306
DFHERIS SOLAS City of Dublin ETB MAED Fund	2,900	2,900
DCEDIY Pobal Community Childcare Subvention Scheme	(280)	-
DCEDIY Tusla LGBTI+	-	7,612
DCEDIY What Works Fund	-	10,000
DECEIY Pobal Early Years Capital grants	(395)	420
Dept of Rural and Community Development Pobal Scheme to Support National Organisations	90,483	3,989
Deaprtment of Social Protection EaSi	69,499	90,000
European Union DCEIY ESF Peil II	110,943	-
HSE National Lottery	500	109,847
HSE Sexual Health and Crisis Pregnancy Programme	405,000	9,750
HSE Sexual Health and Crisis Pregnancy Programme S39	11,622	405,000
HSE Sexual Health and Crisis Pregnancy Programme	9,820	8,650
HSE Sexual Health and Crisis Pregnancy Programme Salesforce	30,460	10,720
Irish Human Rights and Equality Commission	10,620	13,555
TUSLA Child and Family Agency Child Counselling Services	-	7,080
TUSLA Child and Family Agency HSE South Western	39,357	3,800
TUSLA Child and Family Agency Separating Well Project	201,497	41,443
TUSLA Child and Family Agency Other grants	3,000	205,594
The Community Foundation for Ireland OLC	5,000	2,100
The Community Foundation for Ireland Beachaire Fund	3,200	5,000
The Community Foundation for Ireland Equipment grant 2020	1,095	1,095
The Community Foundation for Ireland Comic Relief fund	-	19,000
The Community Foundation for Ireland RTE Toy Show fund	48,888	6,429
TU Dublin Grangegorman ABC Project	-	10,984
Service income and fees (Counselling, Parenting, Professional development)	387,191	447,875
Fundraising, events and campaigns	7,113	-
Other income	15,253	18,627
	1,488,424	1,507,593
Expenditure	€	€
Salaries	1,131,111	1,082,992
Pensions	8,489	-
Events & Campaigns	9,180	12,646
Light & Heat	7,579	4,571
Printing, & Stationery	13,723	4,778
Travel, Subsistence & Volunteer costs	3,221	1,137
Postage & Carriage	1,577	4,907
Subscriptions and Journals	4,905	4,561
Telephone, Computer & Website costs	42,596	77,194
Legal & Professional	8,007	4,393
Project Consultants	92,019	37,285
Contract fees	6,220	3,340
Advertising	5,269	6,097
Staff Training	19,771	29,708
Staff expenses	5,269	3,194
Board expenses	-	(20)
Other Office Expenses	2,180	1,492
Equipment	2,299	22,569
Audit	4,736	3,998
Insurance	12,546	12,022
Security	841	710
Health & Safety	4,145	3,347
Cleaning, Repairs & Maintenance	20,428	11,943
Bank Charges	234	286
Depreciation	20,439	20,439
	1,426,786	1,353,592
Operating Surplus	61,638	154,000

