

**Cherish Company Limited By Guarantee T/A One Family**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2025**

**Raheny Accounts Limited TA Irish Accounts**  
**Chartered Certified Accountants and Statutory Auditors**  
**6 Abbey Business Park**  
**Baldoyle Industrial Estate**  
**Dublin 13**  
**D13 N738**

**Company Number: 45364**  
**Charity Number: CH 6525**  
**Charities Regulatory Authority Number: 20012212**

**Cherish Company Limited By Guarantee T/A One Family  
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**Cherish Company Limited By Guarantee T/A One Family  
REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Jennifer Good Éimear Fisher Nuala Haughey Donagh McGowan Brigid Murray (Resigned 18 November 2025) Jack Eustace Mark Nother (Appointed 8 April 2025) John Mannion Aoife Desmond Mark Casey (Appointed 7 October 2025) Karen Toland (Appointed 7 October 2025) Helen Hall (Resigned 7 October 2025) Aidan Boyle (Appointed 3 March 2026) Clare O'Byrne (Appointed 3 March 2026) Rosemary Wokocha (Resigned 18 November 2025)
<b>Chairperson</b>	Nuala Haughey
<b>Company Secretary</b>	Mark Nother (Appointed 7 October 2025) Jack Eustace (Resigned 7 October 2025)
<b>Charity Number</b>	CH 6525
<b>Charities Regulatory Authority Number</b>	20012212
<b>Company Registration Number</b>	45364
<b>Registered Office</b>	8/10 Coke Lane Dublin 7 D07 EN2Y Ireland
<b>Auditors</b>	Raheny Accounts Limited TA Irish Accounts Chartered Certified Accountants and Statutory Auditors 6 Abbey Business Park Baldoye Industrial Estate Dublin 13 D13 N738

**Cherish Company Limited By Guarantee T/A One Family  
REFERENCE AND ADMINISTRATIVE INFORMATION**

**Principal Bankers**

Bank Of Ireland  
2 College Green  
Dublin 2

**Solicitors**

Shannon & O'Connor Solicitors  
6 Hatch Street Lower  
Dublin 2

## **Cherish Company Limited By Guarantee T/A One Family DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2025.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Cherish Company Limited By Guarantee T/A One Family present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is a company limited by guarantee not having a share capital.

### **Financial Review**

The results for the financial year are set out on page 48 and additional notes are provided showing income and expenditure in greater detail.

### **Financial Results**

At the end of the financial year the charity had gross assets of €2,052,547 (2024 - €2,055,863) and gross liabilities of €385,058 (2024 - €421,299). The net assets of the charity have increased by €32,925.

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DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

**Directors and Secretary**

The directors who served throughout the financial year, except as noted, were as follows:

Jennifer Good  
Éimear Fisher  
Nuala Haughey  
Donagh McGowan  
Brigid Murray (Resigned 18 November 2025)  
Jack Eustace  
Mark Nother (Appointed 8 April 2025)  
John Mannion  
Aoife Desmond  
Mark Casey (Appointed 7 October 2025)  
Karen Toland (Appointed 7 October 2025)  
Helen Hall (Resigned 7 October 2025)  
Aidan Boyle (Appointed 3 March 2026)  
Clare O'Byrne (Appointed 3 March 2026)  
Rosemary Wokocha (Resigned 18 November 2025)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretaries who served during the financial year were;

Mark Nother (Appointed 7 October 2025)  
Jack Eustace (Resigned 7 October 2025)

## **1. Vision | Mission | Values**

### **1.2.1 Our Vision**

An Ireland where every family and child is respected and cherished equally.

### **1.2.2 Our Mission**

To create a society that values and supports one-parent families. We do this through the provision of specialist family support services, research, and policy work.

### **1.2.3 Our Values**

**Understanding:** Everything we do starts from a non-judgemental place of respect and understanding for the service users, families, staff and organisations with whom we work.

**Courage:** We are a determined and passionate organisation, not afraid to challenge and demand greater equity for all families in Ireland.

**Equity:** We believe in, and work towards, equity for all families ensuring that all may receive the same respect, opportunities, and access to resources.

## **2. Statements**

### **2.1 Statement from our Chairperson – Nuala Haughey**

2025 was the first year of our new strategy, Forging Ahead. Our new goals of Empower, Represent and Futureproof, will guide all our work. Our latest strategy demonstrates our commitment to drive positive policy and attitudinal changes, while delivering essential services.

It reflects our collaborative efforts to embrace change, deal with new challenges, and innovate ideas for the future. Many family members, funders, policymakers, and other nonprofit organisations, along with staff and board members, contributed to the development of this strategy.

You can find more details on our strategy by reading it on our website.

During the year, we continued to provide our direct supports to one-parent families and those experiencing unplanned or crisis pregnancy. We carried out policy and advocacy work, to create positive changes in the lives of one-parent families across Ireland. Our policy work included a submission to the National Housing Plan 2025-2030, the successor to the Roadmap to Social Inclusion policy, a Pre-Budget Submission as part of the National One Parent Family Alliance (NOPFA) and One Family's own Pre-Budget Submission to government for Budget 2026.

We presented the Joint Oireachtas Committee on Children & Equality as part of NOPFA, and continued our work on Family Law reform as part of the Department of Justice's Family Justice Development Forum. We also took part in the launch of Saint Vincent de Paul's Minimum Essential Standards of Living campaign, highlighting the extremely

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high levels of poverty and deprivation impacting one-parent families.

The voices of parents in our One Family's Advocacy Project made a powerful impact during 2025. Parents shared powerful testimonials at both the Social Inclusion Forum, arranged by the Department of Social Protection with the European Anti-Poverty Network Ireland (EAPN) and Community Work Ireland (CWI), and the Taoiseach's Child Poverty Summit. These opportunities put their voices and experiences directly in the rooms where policy is shaped. Our Budget 2026 submission focused on improving social protection to prevent child poverty, addressing systemic barriers, and family law reform.

We continued to collaborate with academics and researchers on key pieces of evidence-based research in relation to one-parent families. These included "Education First? Research on lone parents lived experience of the challenges and benefits of participating in higher education," by Dr Fiona Dukelow (University College Cork), Dr Margaret Scanlon (University College Cork), Edith Busted (University College Cork) and Dr Joe Whelan (Trinity College Dublin).

I am happy to report that our Board, its committees, and membership, continue to operate to high standards. We met all our governance requirements and obligations throughout 2025. Due to limits in our terms of office, we said goodbye to Helen Hall as our outgoing Chair and welcomed two new observers to the board, Clare O'Byrne and Aidan Boyle. We also thanked and wished well to long-term members, Rosemary Wokocha and Brigid Murray, who retired from our board.

Finally, sincere thanks to all those who trust us to support and represent one-parent families and those with unplanned pregnancy in Ireland. We will continue to maintain the highest standards in our pursuit of positive reform for one-parent families.

## **2.2 Statement from CEO – Karen Kiernan**

2025 was another active year of service delivery, campaigning, policy development and advocacy work. Services and supports provided by One Family included:

- 2,651 interventions provided to 735 families by our Parenting service.
- 7,891 queries answered by our AskOneFamily Helpline.
- 913 counselling sessions delivered to those experiencing an unplanned pregnancy or requiring post-abortion counselling.
- 99 parents engaged in our New Futures Employability programmes.
- 1,389 counselling sessions provided across the organisation to parents, adolescents and children.
- 12,743 total contacts (combination of calls and webchats) to My Options, which One Family deliver on behalf of the HSE.
- 34 online and in-person parenting courses delivered to 346 parents.
- Over 900 parents enrolled in our e-learning courses.

## **Cherish Company Limited By Guarantee T/A One Family DIRECTORS' ANNUAL REPORT**

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We continued to lead the Infant Mental Health Training Network (IMH) in Dublin 1 and 7 throughout 2025. This network provides specialist training to front-line service providers, from the voluntary and public sectors, who are working with one-parent families.

We progressed important work on Family Law Reform, through our involvement on numerous committees and advisory boards. The current family courts system is not built for the best interests of families and children. Often, the best outcomes are delivered in out-of-court agreements, but families need to be supported to do this, and services need to be available nationwide.

In partnership with Kells Family Resource Centre, a pilot model of our *Separating Well For Children* service will begin in 2026, in the northwest Family Resource Centre region. Funding for this pilot is being provided by the Department of Children, Disability and Equality. This service supports families where there is a high level of parental conflict or domestic violence. This is a critical step in the journey of securing nationwide delivery of vital out-of-court services for separated families. Further funding of supports, such as parenting courses, counselling, and mediation, is urgently needed.

The needs of families are increasingly complex, with the housing crisis, widening gaps in wealth distribution, and the childcare crisis having a more concentrated, sustained impact on one-parent families. One-parent families have the least amount of resources to protect themselves from further energy or economic crises. Budget 2026 delivered some important targeted measures, which we campaigned for, including an increase in the Child Support Payment, expansion of Fuel Allowance to those in receipt Working Family Payment and a new Back-To-School Clothing and Footwear payment, which has been expanded to those with children aged 2 years old. However, it was insufficient to address child poverty and deprivation, family homelessness, housing insecurity, and the high levels of in-work poverty for lone parents. With the removal of cost-of-living supports, we're extremely concerned about the impact this will have on one-parent families in 2026.

We're very grateful to our brilliant staff and board members for all their hard work in 2025. Their efforts are always appreciated and impactful. We said goodbye to long-term staff members, including Geraldine Kelly, Sarah Devilly, Valerie Maher, Siobhan Nugent, Roisin Sarsfield and Andrea Napier. We thank them for their many years of long-service and wish them the very best. We remain committed to courageously pushing for policy and societal changes, to achieve equity and understanding for all one-parent families in Ireland. We are only as strong and informed as the families who continue to place their trust in us. It is our greatest privilege to play a small role in their life's journey.

### **3. Our Strategy in Action**

#### **3.1 Strategic Goal 1: Empower**

We will provide practical and emotional resources that support our service users, so they feel empowered to confidently navigate their lives.

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

**Objective: Provide specialist family services for people living in one-parent families.**

##### **Parenting Service: Progress in 2025**

We provided 2651 interventions to 735 one-parent families throughout the year. This included 314 new referrals to our services. Our *Separating Well for Children* service provided 1165 interventions to 242 one-parent families impacted by high levels of parental conflict or domestic violence. This included parenting courses, parent mentoring, counselling and creative therapy for children.

We continued in-person delivery of our Positive Parenting courses, led by our Infant Mental Health team, for one-parent families living in the inner city of Dublin, including our Positive Parenting courses: Stay & Play Group and Baby Massage. 34 parents attended these courses

at our office in Smithfield, with their babies and children. Parents learned about baby and toddler care, typical milestone development, and benefited from professional and peer support.

Our in-person Parenting Under Pressure group was delivered in two locations during the year, in our office in Smithfield, and in Tallaght. 40 parents engaged in this targeted support for families who are experiencing complex, ongoing problems; parental mental health issues, exposure to trauma, parent substance abuse, financial and social challenges.

Through the Infant Mental Health Network, we provided 769 hours of training to 590 professionals working with one-parent families. Topics covered included domestic violence, mental health, relational trauma, post-natal depression, cultural awareness and child development.

We participated in a wide range of networks and groups including:

- Area Based Childhood (ABC) Grangegorman Consortium.
- Local and National CFSNs.
- South City Parenting Network.
- Children and Youth Advisory Group (CYAG).
- Children Living with Domestic Sexual and Gender Based Violence.
- Children Rights Alliance.

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- Tusla and HSE networks.
- Courts Service Civic Society Forum.
- Tusla National Advisory Group.
- Children and Young Peoples Services Committee (CYPSC) Parenting Network.
- The Separation Network.
- Tusla Parenting Support Champion.

### **Parenting Service: Looking to 2026**

We'll continue our specialist supports and interventions for one-parent families. This will include group-based courses, self-directed e-learning for parents who want to work in their own time, online workshops, counselling, parent mentoring and family support work. Thanks to new, additional funding from Tusla, we will increase capacity of our *Separating Well for Children* online course and aim to support an additional 40-50 parents.

Children and young people will continue to be supported on an individual basis with creative therapies at our office in Smithfield, in group-based settings through our partnership with Rainbows Ireland, and via a community network of therapy groups for schools in inner-city Dublin.

We will develop guidelines to support schools with children whose parents are separated, in partnership with The Separation Network. We will continue to provide online training for other front-line practitioners who work with separated parents and their families through our suite of professional development supports.

We look forward to continuing our work with Tusla, Family Resource Centres, Child and Family Support Networks, community services and other NGOs. We will maintain our presence on the networks and groups outlined above.

### **AskOneFamily Helpline Service: Progress in 2025**

Demand for the Helpline remained steady, with 7,891 queries answered by the team throughout the year. Social protection payments, housing, family homelessness, family law, parenting and counselling remained the most popular areas of support needed for one-parent families. The listening support provided by the Helpline is a critical feature for many callers, particularly during moments of distress or new separation.

We continued to provide information about One Family services and supports to lone parents, making referrals to further support when needed. The Helpline also acts as an important monitor for emerging or embedded social policy issues for one-parent families. We provide anonymised information to our Policy service, to ensure key issues for parents are being actioned in policy and advocacy work.

Throughout 2025, in partnership with Communications, we commenced work on updating the AskOneFamily Helpline information pages on our website. This included applying a Plain English standard across pages, along with improving navigation and cross-posting to family supports. This work will continue in 2026.

Our Budget 2026 factsheet was one of our top three most popular website pages for 2025. This was supported by a digital communications campaign to increase awareness. Its demand demonstrates how it's a vital source of factual information for one-parent families after annual Budget announcements.

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We continued to engage with the Helplines Network, chaired by Threshold, which provides the opportunity to meet with other helpline workers to share learnings.

### **AskOneFamily Helpline Service: Looking to 2026**

We'll continue updating of the Helpline pages to them all to a Plain English standard. In Q1 2026 we will recruit for a new Helpline Manager. In partnership with our Communications team, we'll run seasonal content to highlight supports and services, from One Family and other organisations, available to one-parent families. We'll create our factsheet for Budget 2027 and new content, as needed, throughout the year.

### **New Futures Employability Programmes Service: Progress in 2025**

99 lone parents engaged in our New Futures employability programmes in 2025, with 435 individual key work support sessions and 40 parent mentoring sessions provided. The programme continued to provide a critical support for the unique challenges faced by lone parents who are currently reliant on social protection payments.

Our family-centred approach recognises that a lone parent's journey into education or employment is deeply connected to their role as the sole caregiver. Rather than only focusing on employability, New Futures supports parents in a way that reflects their reality; balancing childcare, time constraints, and emotional wellbeing. Flexible delivery options for lone parents, including online and in-person, along with wrap-around support for parents engaged in the programme, are critical to participants success.

For the first time since the pandemic, we had our first in-person delivery of New Futures at the Carmelite Centre in Dublin. 20 lone parents enrolled in the programme and are due to graduate in 2026. In-person delivery of New Futures requires a higher level of support for lone parents, including childcare subsidies, travel subsidies and laptop loans. Without these measures, it would be impossible for parents to engage. There was a 65% progression rate into education or employment for parents who engaged in New Futures in 2025.

We received a nomination for the AONTAS Star Award, in the Social Inclusion Category and the winner will be announced in 2026. New Futures continued to be funded by Rethink Ireland and Beachaire Fund from Community Foundation Ireland. Knowing that this funding will end in 2026, we pursued new funding streams in 2025. Allocating mainstream funding from Government for New Futures was one of our Budget 2026 calls. However, getting Government to commit remains challenging.

### **New Futures Employability Programmes Service: Looking to 2026**

We will continue to deliver New Futures in-person and online. Funding remains uncertain currently. Participants from our in-person New Futures will graduate in May 2026. Along with acknowledging the hard work of the parents, we will use the moment to highlight the urgent funding issues impacting future delivery of the programme.

We'll continue to expand our national reach participation. We'll prioritise the development of partnerships with Local Area Employment Services (LAES) and Area Partnerships working directly with lone parents. This will enable us to access new referral pathways, reach a broader cohort of parents, and deliver the programme within local services, at a national level.

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### **Counselling Service: Progress in 2025**

We provided 913 counselling sessions to 116 people experiencing a crisis or unplanned pregnancy, a foetal anomaly, or those who needed post-abortion support. This included in-person and hybrid sessions, with appointments made available within 24 hours of being requested. Many people who used our service were born outside of Ireland and the absence of family support or a community network within Ireland made their issues additionally complex. The housing crisis impacted strongly on people deciding whether to continue with an unplanned pregnancy or not.

Our Counselling Support Worker also provided 442 interventions to 29 people parenting alone. Some of these parents had a history of living within the care system or had children currently in the care system. The focus of this support was on developing or maintaining the parent's relationship with their child, within this context.

### **Counselling Service: Looking to 2026**

We will continue to provide specialist services to people as outlined above. We'll continue to provide tailored interventions to people parenting alone, with a focus on those with a care experience and people isolated within Irish society who require support in navigating social, educational and legal systems.

### **Objective: Increase accessibility to our specialist family services nationally.**

### **Parenting Service: Progress in 2025**

We continued to offer online courses that lone parents can access nationally. This included group-based courses with a trained facilitator and self-directed e-learning. 84 parents engaged in online group-based courses in 2025, while 917 parents enrolled in our one of our five e-courses.

Our involvement in networks and committees on a national and local level has increased awareness of our services. This was evident in the large volumes of referrals; 96 professional referrals were made to our service in 2025, and 47 further referrals were received, where parents had been advised by other services such as the courts, schools, GPs and Tusla, to contact One Family for support.

### **Parenting Service: Looking to 2026**

We will update three parenting e-learning courses and offer six free workshops online in 2026. We will also update our Parenting Information pages on our website, so that parents can access information and support 24/7. We will operate the pilot programme of *Separating Well for Children*, as previously outlined.

We'll co-ordinate with our inter-agency partners around the country, specifically Tusla Child and Family Support Networks. This will support information sharing and ensure more families nationally can access support from One Family.

### **AskOneFamily Helpline Service: Progress in 2025**

As previously outlined, we started work in partnership with the Communications team to update all our Helpline content and bring it to a Plain English standard.

### **AskOneFamily Helpline Service: Looking to 2026**

We intend to begin building a video library of our Helpline content and information

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pages, in partnership with the Communications team, to improve accessibility for users.

### **New Futures Employability Programmes Service: Progress in 2025**

We expanded delivery into a self-directed e-learning option for lone parents, a critical development which will enable more parents to participate in New Futures. Participants will still be able to engage with a support worker, if they want, while they complete New Futures at their own time and pace. Participants now have a choice of three different programme delivery options; e-learning, live facilitated online classes, or in-person classes in Dublin.

Across all formats, we delivered wrap-around supports, designed to remove barriers and enable sustained participation for lone parents. These included one-to-one individual support sessions, parent mentoring, a laptop loan scheme to address digital exclusion and travel and childcare subsidies.

### **New Futures Employability Programmes Service: Looking to 2026**

We'll continue delivery of all formats, maintaining accessibility and flexibility for parents. We'll continue to develop and strengthen partnerships with key stakeholders, to enhance support for parents. We intend to secure sustainable funding to support ongoing delivery and future growth.

### **Counselling Service: Progress in 2025**

An adolescent therapist was added to the counselling team for three days per week in October 2025 and this service will run until December 2026. Funding for this role came from The RTÉ Toy Show Appeal. It provides hybrid counselling to people who are parenting alone with an adolescent child or children. The focus of this work is on enhancing the relationship between the parent and adolescent, so that the additional challenges of these years are successfully navigated. The need for this service was identified by the AskOneFamily Helpline and is being utilised by one-parent families across a range of issues.

### **Counselling Service: Looking to 2026**

Long term funding is being sought for the adolescent counselling role. Training on working with adolescents is scheduled for April 2026, to increase the expertise of staff in One Family in working effectively with this age group.

### **Organisation: Progress in 2025**

2025 was the first year of active testing for our new Monitoring and Evaluation (M&E) framework, within our Customer Relationship Management (CRM). Our New Futures Employability Programmes were the first to use this, leading to improvements in the collection and analysis of participant's progress throughout 2025. We secured funding to upgrade three self-directed e-courses: *Parenting Through Stressful Times*; *Family Communications Parenting Teens* and *Family Communications for Changing Families*.

### **Organisation: Looking to 2026**

Upgrading the above e-learning courses is a key priority for 2026, to provide users with a more immersive and interactive learning experience. We will develop comprehensive data anonymisation within our CRM, which will strengthen our General Data Protection Regulation (GDPR) compliance. We will also integrate data collected

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from our e-courses directly into the CRM, providing a more integrated view of our delivery service and impact.

**Objective: Expand training and development opportunities to professionals and employers working with one-parent families**

**Parenting Service: Progress in 2025**

Professional training was delivered to 50 professionals working with one-parent families. A specialist workshop, in partnership with The Separation Network, was delivered, focusing on access for children aged 0-6 years. We continued to lead the Infant Mental Health Network and provide training to the sector.

**Parenting Service: Looking to 2026**

We'll continue our online training to front-line practitioners. 35 professionals will attend online training in Q1 2026. We'll continue to be agile and responsive to the emerging needs of those working with one-parent families and develop trainings to support them. We'll continue our work with The Separation Network, to identify training gaps for professionals and respond where appropriate.

## **3.2 Strategic Goal 2: Represent**

We will amplify the voices and realities of one-parent families advocating for improved policies, legislation and services, working towards greater equity for all.

This goal accounts for 4% of One Family's expenditure and includes 0.72% of service support costs.

**Objective: Deliver positive changes in Child and Family Poverty and Family Law Reform.**

**Policy Service: Progress in 2025**

We continued to address disproportionately high rates of child poverty in one-parent families. We did this through our policy submissions and collaborations with the National One Parent Family Alliance. Our 2025 submissions included:

- Pre-Budget 2026 Submission to Department of Social Protection.
- Submission to the National Housing Plan 2025-2030, Department of Housing, Local Government and Heritage.
- Submission for the development of the new Roadmap To Social Inclusion.
- Pre-Budget Submission 2026, National One Parent Family Alliance.

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- One Family Pre-Budget Submission 2026.
- Submission on the Revised Energy Poverty Action Plan.

We appeared before the Joint Oireachtas Committees on Children and Equality twice, as part of NOPFA (National One Parent Family Alliance). We participated in joint, open letters with;

Children's Rights Alliance in support of their Budget 2026 calls; National One Parent Family Alliance Budget 2026 calls; Action Aid in support of an International Protection Child Payment for children living in direct provision. Several of our Budget 2026 calls were actioned by government, including expanding the Fuel Allowance to those in receipt of the Working Family Payment, increases to the Child Support Payment, and another payment of Back-To-School Allowance through expanding the eligibility to children aged 2.

### **Policy Service: Looking to 2026**

We'll continue to lobby for targeted, evidence-based measures for one-parent families in 2026. We'll continue to build our Advocacy Project so that the lived experience of one-parent families are centered in our work.

### **Family Law: Progress in 2025**

We continued to pursue family law reform to deliver child-centred outcomes for families. We maintained our involvement on several committees and advisory boards, including:

- Legal Aid Board's External Consultative Committee
- Dublin Circuit Family Court User's Group
- Dublin Family Courts Project Board.
- Court Service's Family Law Development Committee.

We continued membership on the Family Justice Development Forum and supported the Department of Justice's work on their Child Friendly Resources Project and supported their work on the development of Parenting Plans. We continued to advocate for development of the Family Justice Strategy to include out-of-court support services for families who separated. We provided ongoing feedback from our services to officials across the Justice community on their communication initiatives. 2025 was the last year of the Family Justice Strategy and Implementation Plan. It remains to be seen if the Department of Justice will build upon the progress made with a new Strategy.

### **Family Law: Looking to 2026**

We'll maintain our engagement with stakeholder groups and the Department of Justice to deliver positive reforms. We'll continue to lobby for increased funding for wraparound, out-of-courts services, to deliver best outcomes for children. A key priority for 2026 is updating The Family Justice Strategy, along with child-centred initiatives to keep children safe in high conflict family separations.

**Objective: Strengthen parents, families and children's voices across national service and policy development.**

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### **Policy Service: Progress in 2025**

A lone parent from our Advocacy Project spoke at the Department of Social Protection's **Social Inclusion Forum**, highlighting government needed to improve access to education for lone parents. In partnership with Communications, we created a video using the real voices and experiences of four parents to highlight systemic drivers of poverty at An Taoiseach's Child Poverty Summit.

123 lone parents expressed an interest in joining our **Advocacy Project**, via signup to our Mailchimp list, and we hope to build these relationships in 2026.

### **Policy Service: Looking to 2026**

We'll continue to develop our Advocacy Project in 2026 and increase opportunities for one-parent families to drive our policy work.

### **Communications: Progress in 2025**

We secured 26 pieces of earned media coverage throughout the year, 23 of which were in national media. This included *The Irish Times*, *The Irish Independent* and *The Irish Examiner* and broadcast interviews on *The Moncrieff Show* and *The Hard Shoulder* on Newstalk and *Drivetime* and *Morning Ireland* on RTÉ. We secured an Opinion Editorial in *The Journal* in July, highlighting our key asks to government ahead of Budget 2026 budget and the urgent need to tackle child poverty.

Our social media grew significantly, with a 700% increase in our reach on Instagram, 100% increase in reach on Facebook and 223% increase in reach on LinkedIn over the year. Our followers also increased on Instagram (20%) and LinkedIn (63%), with corresponding growth in content interactions across the board from one-parent families and relevant stakeholders. Across Facebook, Instagram and LinkedIn, there were 6,802 content interactions for the year. Thanks to testimonials gathered from the parenting team, we were able to share the positive experiences of one-parent families who had completed parenting courses with us, across our social media content in 2025.

Ahead of Budget 2026 we wrote an Opinion Editorial for *The Journal*, featuring key actions government needed to take to address child poverty. Several of our Budget 2026 calls were actioned by government, as previously outlined. Through our Media Panel, we were able to embed the lived experience of one-parent families at two moments of high-visibility; An Taoiseach's Child Poverty Summit in September 2025 and our Budget 2026 campaign in October 2025.

For our Budget 2026 campaign, three parents from our Media Panel were featured in national media coverage, including *RTÉ One 6.1 News*, *RTÉ One 9 O'Clock News* and in *The Irish Times* and *The Irish Independent*.

### **Communications: Looking to 2026**

We'll continue to build our social media channels and earned media coverage throughout 2026. We will increase our Opinion Editorials output to two next year. We'll develop the Media Panel, and the Advocacy Project, to increase inclusion of one-parent families in advocacy, media and campaigns.

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### **Objective: Responding to opportunities to provide policy expertise on a prioritised range of issues affecting people living in one-parent families**

#### **Policy Service: Progress in 2025**

We developed our Advocacy Project to embed the lived experience of one-parent families, as detailed above. We provided policy expertise through submissions and collaborations, as previously mentioned. We spoke at two sittings of the Joint Oireachtas Committees on Children and Equality as members of the National One Parent Family Alliance (NOPFA).

#### Strategic Network Memberships

We are members of several strategic network memberships and alliances including:

- National One Parent Family Alliance (NOPFA).
- Child Poverty Advisory Panel, Children's Rights Alliance (CRA).
- Member of Community Platform.
- Child Poverty Working Group, Community Platform.
- Energy Poverty Alliance, Friends of the Earth.
- Social Policy Network.
- Together for Public, National Women's Council of Ireland.
- Consultative Forum, Department of Social Protection.
- Participated in the International Convention on the Elimination of All Forms of Discrimination Against Women Forum with the Irish Human Rights Equality Commission.

We attended the sector events, including:

- Social Inclusion Forum, Department of Social Protection
- Speaker at launch of 2025 Minimum Essential Standards of Living, Saint Vincent De Paul
- Pre-Budget lobbying event, National One Parent Family Alliance
- Pre-Budget Forum, Department of Social Protection
- Speaker at An Taoiseach's Child Poverty Summit
- Speaker at Focus Ireland Homelessness Report

We participated in research, including:

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- Stakeholder engagement with the Economic and Social Research Institute (ESRI) research Child Poverty on the island of Ireland
- Partner with University College Cork (UCC) and Trinity College Dublin (TCD) research Education first? Lone parents' lived experience of the challenges and benefits of participating in higher education.
- Members of the Advisory Panel for Paying the Price: The cost and impact of imprisonment on families in Ireland.
- Contributed to Focus Ireland research Lone Parents and Homelessness in Ireland Experiences and Interactions with Public Services.
- Stakeholder engagement for Second Data Plan Equity of Access to Higher Education.

### **Policy Service: Looking to 2026.**

We'll build the One Family Advocacy Project with ongoing consultations and a series of public webinars on policy issues of relevance to one-parent families. We'll continue to centre the lived experience of families in our work with policy makers and Government. We'll continue leading the National One Parent Family Alliance (NOPFA) engaging collaboratively across the sector. Ireland will hold the Presidency of the Council of the European Union from July to December 2026 and we'll utilise this opportunity to highlight the disproportionate rates of child and family poverty in one-parent families.

### **3.3 Strategic Goal 3: Futureproof**

We will secure our long-term sustainability and effectiveness by strengthening our staff team, funding portfolio, internal capabilities, and culture.

#### **Objective: Secure the reputation of One Family through continued strong governance and enhanced operations.**

##### **Organisation: Progress in 2025**

We appointed and trained a dedicated Data Protection Officer (DPO) and implemented all core recommendations from the 2024 GDPR Audit. These actions have improved our internal controls and ensured our data governance aligns with current legal expectations.

To maintain record integrity, we continued to optimise our Customer Relationship Management (CRM) database, ensuring data accuracy and a "privacy by design" approach to service delivery. We proactively engaged with the Data Protection Commission (DPC) to transition our primary legal basis for processing to "Legitimate Interest". This strategic shift will provide greater operational flexibility, enhance service efficiency, and modernise our engagement with stakeholders, while maintaining regulatory transparency.

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### **Organisation: Looking to 2026**

We'll develop a comprehensive Artificial Intelligence (AI) policy for the organisation. We'll train staff to ensure we keep up with technological advancements, while keeping the organisation secure against cybersecurity risks. We will migrate our e-courses to a more robust Learning Management System (LMS). This move will significantly improve our data collection capabilities and overall system security. We'll continue collaboration with front-line services in One Family ensure every team has a robust Monitoring and Evaluation (M&E) framework in place. This will facilitate more effective service reviews and better track service user progress and outcomes.

### **Objective: Cultivate a strong organisational culture to support our people and our purpose.**

### **Organisation: Progress in 2025**

We held our first Culture workshop with staff, led by a Human Resources specialist. This will form the basis for our new People & Culture Strategy. A Social & Engagement Committee was created to promote a more engaging work environment for staff. We started a Lunch & Learn series of online workshops on a variety of topics, and we are investing more resources in staff support and team building.

As part of our Strategy, we undertook a role mapping exercise to identify the gaps in the organisation. While we don't have the resources to fill the identified gaps, we can embed positive, supporting cultural practices across the organisation. This will help manage high workloads with limited resources.

Ensuring that all statutory funders fully support all costs associated with service delivery is an ongoing challenge, as is identifying multi-annual funding streams. The Health Service Executive (HSE) and Tusla refunded us pay increases for staff, as agreed through the WRC Section 39 pay agreements. But we had to self-fund increased pay for our staff who aren't covered under Section 39, to ensure pay parity across the organisation, which is challenging. This situation will continue into 2026.

### **Organisation: Looking to 2026**

We'll finalise our People & Culture Strategy, tracking progress through staff engagement. We will continue to invest in incentives which promote employee wellbeing, strengthen communication and collaboration, and recognise and celebrate staff contributions which enable growth and development.

We'll continue to provide agreed WRC pay increases and work to source the additional funding required that we are not receiving from government. This also applies to pension auto-enrolment costs, as it is unclear whether we will receive funding to be legally compliant on this issue.

### **Objective: Ensure a sustainable and diverse funding portfolio to drive impact and effectiveness.**

### **Organisation: Progress in 2025**

We secured new funding from Tusla, to increase the capacity of the Parenting service and support more one-parent families through in-person and hybrid support. We continued work to secure funding for our New Futures Employability Programme. 2025 was the last year for our current round of SSNO funding, which is critical to fund our

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Communications, Policy and Administrative functions. We need something about counselling and helpline funding. We paused applications for very small grants, due to the disproportionate amount of time needed to meet reporting requirements.

### **Organisation: Looking to 2026**

The Tusla funding will ensure a stable Parenting service for 2026. All funding for New Futures ends in 2026 and we are hoping for further Government or philanthropic funding to continue the programme. We have applied for further SSNO funding to support the Communications, Policy and Administrative functions. We need something about counselling and helpline funding. As an organisation, we will develop a public fundraising arm of our One Family Christmas Appeal. This is a long-term project to increase unrestricted funding. It is impossible to secure full cost recovery in statutory or philanthropic funding, so we need to generate unrestricted income for other services, particularly for Information Technology, Governance and Cybersecurity.

## **4. Governance**

### **4.1 Organisation and Governance**

Cherish CLG, trading as One Family, is a company limited by guarantee, registered in Dublin. Its members' liability is limited to €1 in the event of winding up. The company operates under a Memorandum of Association and is governed by a constitution managed by a Board of Directors. The Articles of Association and Constitution were last amended in 2024.

The charity's main purpose is to provide services and advocate for one-parent families, people sharing parenting, separated parents, and those facing crisis pregnancy, with a focus on the needs of children. It aims to promote equality and social inclusion for one-parent families in Ireland.

One Family is a registered charity (CHY 6525) and complies with annual filing requirements to the Charities Regulator, the Company Registration Office, and the Register of Beneficial Owners.

### **4.2 Employees and Volunteers**

As of December 31, 2025, One Family employed 42 staff members, with 12 working full-time and 30 part-time, totalling 28 full-time equivalents (FTE). There are no volunteers, apart from Board Members. The Heads of Service team collaborates closely with the CEO on planning, delivery, and accountability to ensure the strategy is implemented. Staff follow a range of policies and procedures to ensure high-quality services and regulatory compliance. Work is managed through a line management system, with regular support and supervision sessions.

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## 5. Board of Directors

### 5.1 Board Overview

The Directors of One Family are elected at an Annual General Meeting (AGM) and operate under the Memorandum and Articles of Association, guided by the One Family Board Handbook, which is regularly reviewed. Board members can serve a maximum of nine years, stepping down every three years for re-election. This ensures a balance between maintaining organisational knowledge and expertise, while introducing new skills and accountability.

### 5.2 Board Succession

Board members' skills and personal experiences are identified using a Board Membership Matrix to ensure a diverse mix of professional skills and backgrounds. Recruitment is conducted through various channels, including open calls, advertising, and Boardmatch events, in line with the Board Recruitment Policy.

Interested candidates are briefed by the Chief Executive Officer (CEO) and meet with the Chair and another Board member. They may then observe a Board meeting for six months before being invited to sign a B10 for Directorship. New members are assigned a 'buddy' from the Board and attend induction training to familiarise themselves with the organisation, Board responsibilities, and culture.

### 5.3 Board Transitions in 2025

There were several Board membership changes in 2025:

Director	Role on 1 January 2025	Change	Role on 31 December 2025
Aidan Boyle	None	Observer	Board Observer
Aoife Desmond	Board member and member of the Finance & Audit Committee	Became Treasurer	Board member, Treasurer, and member of the Finance & Audit Committee
Breda Murray	Board member and member of the Finance & Audit Committee	Resigned from One Family board	Not on the Board
Clare O'Byrne	None	Observer	Board Observer
Donagh McGowan	Board member and member of the Governance Committee	No change	Board member and member of the Governance Committee
Eimear Fisher	Board member, Treasurer, and member of the Finance & Audit Committee	Resigned as Treasurer	Board member, and member of the Finance & Audit Committee
Helen Hall	Chairperson and Chair of the Support & Supervision Committee	Resigned from One Family board	Not on the Board

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Jack Eustace	Board member, Company Secretary, and member of the Governance Committee	Resigned as Company Secretary, chair of the Governance Committee	Board member, Vice Chair, and member of the Governance Committee
Jennifer Good	Board member and member of the Finance Committee	Resigned as Company Secretary	Board member and member of the Finance Committee
John Mannion	Board member	No change	Board member
Mark Nother	Board member and member of the Finance Committee	Appointed Company Secretary	Company Secretary
Mark Casey	Board member	New to board in 2025	Board member
Nuala Haughey	Board member, Vice-Chair, member of the Support & Supervision Committee and Chair of the Governance Committee	Became Chair	Board member, Chair, member of the Support & Supervision Committee
Rosemary Wokocha	Board member and member of the Finance & Audit Committee	Resigned from board	Not on the Board

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

#### **5.4 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.

#### **5.5 Board meetings**

Board 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 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 2025 most of the Board committee meetings were held on a hybrid basis. Several meetings and our annual away-day were in-person. Board members are voluntary and do not receive remuneration. The CEO reports to the Board but is not a member of the Board. They participate along with other members of the staff team on committees, as needed. The CEO reports to the Board at regular meetings.

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Name	Meeting Dates 2025							7 meetings total
	14 Jan	25 Feb	8 April	20 May	30 Aug (Away Day)	7 Oct	18 Nov	
Aoife Desmond	√	X	X	√	√	√	√	<b>5/7</b>
Breda Murray	X	√	√	√	√	X	√	<b>5/7</b>
Donagh McGowan	√	X	X	√	√	√	√	<b>5/7</b>
Éimear Fisher	√	√	√	√	√	√	X	<b>6/7</b>
Helen Hall	√	√	√	√	√	√	√	<b>7/7</b>
Jack Eustace	√	√	√	√	√	√	X	<b>6/7</b>
Jennifer Good	√	√	√	X	√	√	√	<b>6/7</b>
John Mannion	√	√	√	√	√	√	X	<b>6/7</b>
Mark Nother	√	√	√	√	√	X	√	<b>6/7</b>
Mark Casey	√	√	√	√	√	√	X	<b>6/7</b>
Nuala Haughey	√	√	√	√	√	√	√	<b>7/7</b>
Karen Toland	N/A	√	√	X	√	√	√	<b>5/6</b>

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Sharon Keogh (Obs)	N/A	N/A	X	√	√	X	X	<b>2/5</b>
Aidan Boyle (Observer)	N/A	N/A	N/A	N/A	√	√	√	<b>3/3</b>
Clare O'Bryne (Observer)	N/A	N/A	N/A	N/A	√	√	√	<b>3/3</b>
Rosemary Wokocha	X	√	√	X	X	X	N/A	<b>2/6</b>
Karen Kiernan (In attendance as CEO)	√	√	√	√	√	√	√	<b>7/7</b>

### 5.6 Board Committees

Board 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 Board on activities, decisions, and proposals for approval.

### 5.7 Governance Committee

In 2025 the Governance Committee focused on compliance with the Governance Code and reviewed internal organisational policies. These included the student/volunteer/intern policy, Child Protection Policy, and Child Safeguarding Policy.

### 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 CEO to provide administrative support to the Committee and the CEO shall attend to support and provide information for the Committee's work, as appropriate.

#### Functions and duties

The functions of the Committee are to ensure good corporate governance and 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

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- 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 carry out its responsibilities.

**Reporting responsibilities**

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

**Review**

The Committee will, at least once a year:

- Confirm to the Board that the functions and duties 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.

Attendance at Governance Committee meetings for 2025:

<b>Name</b>	<b>July 2025</b>	<b>August 2025</b>	<b>/2 meetings</b>
Jack Eustace	√	√	2/2
Nuala Haughey	x	√	1/2
Jennifer Good	x	√	1/2
John Mannion	√	x	1/2
Mark Casey	√	x	1/2
Donagh McGowan	√	√	2/2
Karen Kiernan	x	√	1/2
Aoife Lynch	√	√	2/2

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### **Finance & Audit Committee**

The Finance & Audit Committee undertook ongoing review of budgets, cashflow, policies, expenses, and expenditure.

### **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 are 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;

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.

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- 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.
- Review monthly Bank Reconciliations.

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.
- Approving the level of financial authority given to the CEO, Finance team and senior staff.

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.

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- Considering the arrangements by which staff may, in confidence, raise concerns about possible improprieties in matters of financial reporting or other matters considering relevant protected disclosure legislation.

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.
- Review its terms of reference and membership and recommend any changes it considers necessary to the Board for its approval.

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Finance & Audit Committee meetings for 2025:

Name	10 <sup>th</sup> Feb	28 <sup>th</sup> Apr	8 <sup>th</sup> Aug	20 <sup>th</sup> Oct	/4 Meetings
Éimear Fisher	√	√	√	√	4/4
Rosemary Wokocha (Stepped down from Finance committee in October)	√	√	x	N/A	2/3
Jennifer Good (Stepped down from Finance committee in October)	√	√	√	N/A	3/3
Aoife Desmond	√	x	√	√	3/4
Mark Nother	√	√	x	√	3/4
Charlotte Moore	√	√	√	√	4/4
Karen Kiernan	√	√	√	√	4/4
Karen Toland (New member from October 2025)	N/A	N/A	N/A	√	1/4

**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 2025.

**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 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

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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 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.
- 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.

### **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.

Support & Supervision Committee meetings by Board member and CEO for 2025:

<b>Name</b>	<b>9 April</b>	<b>22 May</b>	<b>/2 meetings</b>
Helen Hall	✓	✓	2/2
Nuala Haughey	✓	✓	2/2
Karen Kiernan	✓	✓	2/2

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### **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 anagement policy.
- Major investments or disposals.

#### **Companies Act Requirements**

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

#### **Board Management**

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

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

#### **6.1 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 effective communication systems between staff and Board. Policies are regularly reviewed and updated by the Board and One Family's strategy is developed jointly, and approved by, the 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 development. The Board is kept aware of key relationships with funders and policy makers and as

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appropriate, attend some events and meetings with same.

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

### **6.2 Uncertainty Management**

One Family has an Uncertainty Management Policy. This was developed as a broader concept than just risk, it also looks at opportunities. Ongoing analysis for uncertainties is monitored under the following headings:

- Strategic
- Management
- Operational
- Financial
- By Service

Risks and opportunities are prioritised based on likelihood of occurring and potential impact, and an uncertainties register is drawn up which is regularly reviewed by staff and the Board at meetings. This identifies the risk/opportunity; gaps; mitigations; future actions; those responsible; timeline and level of uncertainty. The Board and staff work to manage and leverage all uncertainties. The Board is satisfied that systems and processes are in place to monitor, manage, and mitigate One Family's exposure to its major risks and to capitalise on available opportunities. All new projects and activities review uncertainties as part of planning.

#### **6.2.1 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 One Family is the availability of continued funding from the government. The Directors have addressed this uncertainty 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 as part of the Financial Procedures and related policies.

The effect of the WRC pay agreement, the housing crisis, and ongoing cost-of-living issues presents some risks for One Family. 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 through regular benchmarking with the public and voluntary sectors.

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.

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## **7. Remuneration and Performance**

One Family has a staff grade and salary scale system in place that was devised according to role size and is aligned to HSE scales, if appropriate, and The Wheel Pay and Benefits in the Community and Voluntary Sector Report 2024. One Family updated its Remuneration policy in 2025 to incorporate the Workplace Relations Commission (WRC) pay agreement of 5.25% for Section 39 staff in 2025. We worked hard to extend this increase to all staff.

The CEO receives a salary in line with the grade for the role. She is the only person to receive a salary over €65,000.

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 current Strategic Plan. 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.

### **7.1 Key Management Remuneration**

Remuneration paid to key management staff in 2025 amounted to €502,862 (2024: €462,118). These staff members include the CEO (full-time), Director of Parenting Services (full-time), Programmes and Information Manager (full-time), My Options Manager (full-time), Finance Manager (full-time), Communications Manager (part-time), Policy Manager (part-time) and Admin & Operations Manager (full-time).

### **7.2 Quality Standards**

One Family has signed up to several voluntary and required quality standards including the following:

- Charity Regulator's Governance Code
- Statement of Guiding Principles for Fundraising
- The Charities SORP (FRS 102)
- The Companies Act 2014

### **7.3 Legal Compliance**

The Strategic Plan commits the organisation to ensuring that the One Family's Board and management comply with relevant legal and regulatory requirements, and that appropriate internal financial and risk management controls are in place. In 2025, One Family submitted its Annual Report to the Charities Regulator, and returns for Companies Registration Office, on time.

One Family 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.

## **Cherish Company Limited By Guarantee T/A One Family DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

One Family demonstrates its commitment to data protection by adhering to the Data Protection Act 2018, which transposes the General Data Protection Regulation (GDPR) into Irish law. A

designated Data Protection Officer oversees compliance, ensuring robust implementation of our policies and procedures. Our comprehensive Privacy Notice, detailing our data processing activities and individuals' rights, is readily accessible at <https://onefamily.ie/privacypolicy/>.

### **8. Financial Review**

#### **8.1 Results for the year ended 31 December 2025**

The financial results for the year ended 31st December 2025 are set out in the Statement of Financial Activities. These results show a net surplus of €32,925 (2024: surplus €33,011).

Income totalled €1,913,617 which was an increase of 12.08% on the previous year (2024: €1,707,391). In 2025 One Family received a total of €994,318 in grants from State sources (a full list of State funders is provided below), €328,217 from philanthropic organisations, €576,175 from earned and tendered income and €14,907 in corporate and individual donations.

Total expenditure expended amounted to €1,875,268 which was an increase of 11.86% on 2024 (2024: €1,674,380). We had a loss on disposal of assets of €5,424.

#### **8.2 Reserves policy**

Reserves of at least one month, and up to six 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 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 & 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 31 December 2025 are €497,685 (2024: €467,217). Current monthly costs for the organisation are approximately €150,000 (salaries, programme, and overheads costs). Therefore, current reserves are sufficient

## **Cherish Company Limited By Guarantee T/A One Family DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

for 3.3 months. It is expected that reserves will equal 3.4 months operating costs in 2026, and that this target will be met from the 2025 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 31 December 2025 is €73,171 (2024: €69,840).

Where reserves exceed the target minimum level of running costs and the sinking fund allowance, the Finance & 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 for 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.

### **8.3 Investment Policy**

One Family's policy for investments is to always retain reserves in cash form. 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.

### **8.4 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 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 based on the number of staff employed in each service provided by One Family.

### **8.5 Tax Clearance**

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

### **8.6 Events since the year end**

The Board of One Family have considered the impact on the organisation of the events after 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 2025.

**Cherish Company Limited By Guarantee T/A One Family**  
**DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

**8.7 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.

**8.8 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 believe the company is well positioned to manage the costs of running the company for the foreseeable future.

**8.9 Principal Funding Sources**

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

**9. Funding**

**9.1 Grants 2025**

One Family received the following grants in 2025, and they are disclosed in line with circular 13/2014 issued by the Department of Public Expenditure and Reform.

<b>Name of Grantor and amount of the grant taken to income</b>	<b>Name of Grant</b>	<b>Purpose of Grant</b>	<b>The amount and term of the grant</b>	<b>The amount of grant taken to income 2025</b>	<b>Deferred at year end:</b>
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) €18,802	S39 Pay Restoration agreement	Salaries	€18,802 12 months	€18,802	
HSE  Sexual Health and Crisis Pregnancy	WRC S39 Pay agreement	Staff salaries	€49,003	€49,003	

**Cherish Company Limited By Guarantee T/A One Family  
DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

Programme (SHCPP) €49,003					
Department of Rural and Community Development €91,082	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	€273,000 over a three-year period from July 2022 – June 2025. Extended to December 2025 with an additional €45,500 for the remaining 6 months	€91,082	
TUSLA Child and Family Agency €319,651	Separating Well Service. To provide family supports in Counselling, Parenting and Play & Creative therapies for children	Salaries, overheads	€312,442 plus WRC pay agreement €7,209 and	€229,996	€89,655
TUSLA Child and Family Agency   HSE South Western €43,035	This funding contributes towards the cost of overheads, office administration and staff salaries	Salaries, overheads	€41,641 and WRC pay agreement €1,394	€43,035	
TUSLA Child and Family Agency   Dormant Account €26,874	To provide family supports in Counselling, Parenting and Play & Creative therapies for children	Salaries, overheads	€50,000 over a 9 month period from till July 2024-March 2025.	€26,874	
DFHERIS   SOLAS   City of Dublin ETB   ALCE Grant Aid €41,000	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	€41,000 12 months	€41,000	

**Cherish Company Limited By Guarantee T/A One Family  
DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

DFHERIS   SOLAS   City of Dublin ETB   REACH Grant €76,453	Improved & Supported Learner Engagement. Three e-learning course redesigns	Consultants and overheads	€76,453	€76,453	
Toy Show Fund 24-25   The Community Foundation for Ireland €32,180	Therapeutic supports - in Counselling, Parenting and Play & Creative therapies for children	Salaries and overheads	€40,000 10 Month project from September 2024- June 2025	€32,180	
Toy Show Fund 25-26   The Community Foundation for Ireland €40,000	Therapeutic supports – in adolescence Counselling	Salaries and overheads	€40,000 12 Month project from October 2025- September 2026	€5,194	€34,806
Beachaire Fund  The Community Foundation for Ireland €171,991	Supporting Lone Parents into Education or Employment	Salaries and overheads	€255,408 over a Two-year period from Sept 2024 – December 2026.	€119,187	€52,804
Anonymous Fund   The Community Foundation for Ireland €44,592	Supporting Lone Parents into Education or Employment	Salaries and overheads	€44,592.5 over a 20-month period from January 2025– August 2025	€20,496	€24,096
UBIDAC Legacy Fund   The Community Foundation for Ireland €65,395	A national engagement and participation process for lone parents to advocate on issues to improve the financial and social inclusion of all one-parent families nationally in the long-term	Salaries and overheads	€76,500 over a two-year period from September 2024– August 2026	€33,434	€31,961
Beachaire Fund  The Community Foundation for Ireland €2,000	Production of a video to promote One Family community education and employability programmes	Video production	€2,000	€2,000	

**Cherish Company Limited By Guarantee T/A One Family  
DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

	and learner voice				
Rethink Ireland   Mná na hÉireann €65,357	New Futures Employability Supports for Women Parenting Alone	Salaries and overheads	€135,000 over a three- year period from October 2023-May 2026	€57,875	€7,482
DCEDIY   What Works   Dormant accounts €40,000	Research to explore international best practice in how the Irish school community can best acknowledge and support the needs of children from separated families in the school environment	Salaries and overheads	€40,000 24months	€13,071	€26,929
Katherine Howard Foundation €11,636	Infant Mental Health - family support	Salaries, Training and Overheads	€15,000 over 10 months from September 2024-June 2025	€11,636	
The Wheel Training Links €26,213	Infant Mental Health Training Network - family support	Salaries, Training and Overheads	€ 35,600 July 2024-January 2026 18 months	€26,213	
ELI ABC Grangegorman NCI €10,000	Infant Mental Health family support	Salaries, Training and Overheads	€10,000 12months	€10,000	
Children's Rights Alliance (CRA)	Address holiday hunger by providing direct food provision vouchers, to children and families during Christmas 2025	Food vouchers	€10,000 December 2025	€10,000	

**Cherish Company Limited By Guarantee T/A One Family  
DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

**Compliance with Sector-Wide Legislation and Standards**

The charity engages proactively with legislation, standards and codes which are developed for the sector. Cherish Company Limited By Guarantee T/A One Family subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

**The Auditors**

The auditors, Raheny Accounts Limited TA Irish Accounts, (Chartered Certified Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

**Statement on Relevant Audit Information**

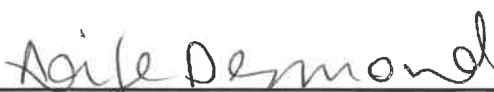
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

**Accounting Records**

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 8/10 Coke Lane, Dublin 7, D07 EN2Y.

**Approved by the Board of Directors on 26 May 2026 and signed on its behalf  
by:**

  
\_\_\_\_\_  
**Nuala Haughey**  
Director

  
\_\_\_\_\_  
**Aoife Desmond**  
Director

**Cherish Company Limited By Guarantee T/A One Family**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements 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 charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Cherish Company Limited By Guarantee T/A One Family**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 December 2025

**Approved by the Board of Directors on 26 May 2026 and signed on its behalf by:**

  
\_\_\_\_\_  
**Nuala Haughey**  
Director

  
\_\_\_\_\_  
**Aoife Desmond**  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Cherish Company Limited By Guarantee T/A One Family**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Cherish Company Limited By Guarantee T/A One Family ('the Charity') for the financial year ended 31 December 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, 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 charity'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.

## **INDEPENDENT AUDITOR'S REPORT**

**to the Members of Cherish Company Limited By Guarantee T/A One Family**

### **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 Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2014**

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

- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and

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 charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 42, 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 they 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 charity'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 they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **INDEPENDENT AUDITOR'S REPORT**

**to the Members of Cherish Company Limited By Guarantee T/A One Family**

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **INDEPENDENT AUDITOR'S REPORT**

**to the Members of Cherish Company Limited By Guarantee T/A One Family**

### **The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the charity'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 charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

*David Branigan*

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**David Branigan**

**for and on behalf of**

**RAHENY ACCOUNTS LIMITED TA IRISH ACCOUNTS**

Chartered Certified Accountants and Statutory Auditors

6 Abbey Business Park

Baldoyle Industrial Estate

Dublin 13

D13 N738

**26 May 2026**

**Cherish Company Limited By Guarantee T/A One Family**  
**STATEMENT OF FINANCIAL ACTIVITIES**

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2025

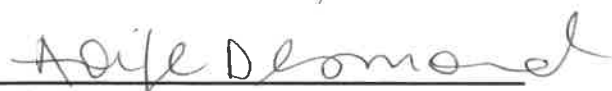
	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
<b>Income</b>							
Donations and legacies	5.1	4,147	10,760	14,907	4,162	4,534	8,696
Charitable activities							
- Grants from governments and other agencies	5.2	-	1,322,535	1,322,535	-	1,181,868	1,181,868
Other trading activities	5.3	570,405	-	570,405	511,252	2,293	513,545
Investments	5.4	467	-	467	248	-	248
Other income	5.5	5,303	-	5,303	2,884	150	3,034
<b>Total income</b>		<b>580,322</b>	<b>1,333,295</b>	<b>1,913,617</b>	<b>518,546</b>	<b>1,188,845</b>	<b>1,707,391</b>
<b>Expenditure</b>							
Charitable activities	6.1	541,996	1,333,272	1,875,268	478,918	1,195,462	1,674,380
Net gains/(losses) on investments		(5,424)	-	(5,424)	-	-	-
<b>Net income/(expenditure)</b>		<b>32,902</b>	<b>23</b>	<b>32,925</b>	<b>39,628</b>	<b>(6,617)</b>	<b>33,011</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>32,902</b>	<b>23</b>	<b>32,925</b>	<b>39,628</b>	<b>(6,617)</b>	<b>33,011</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	16	1,641,181	(6,617)	1,634,564	1,601,553	-	1,601,553
<b>Total funds at the end of the year</b>		<b>1,674,083</b>	<b>(6,594)</b>	<b>1,667,489</b>	<b>1,641,181</b>	<b>(6,617)</b>	<b>1,634,564</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

**Approved by the Board of Directors on 26 May 2026 and signed on its behalf by:**

  
**Nuala Haughey**  
**Director**

  
**Aoife Desmond**  
**Director**

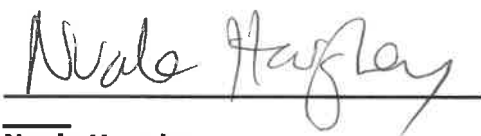
**Cherish Company Limited By Guarantee T/A One Family**

**BALANCE SHEET**

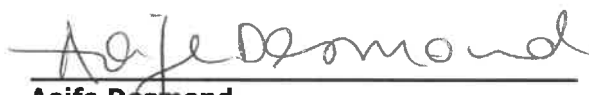
as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	10	837,365	858,936
<b>Current Assets</b>			
Debtors	11	33,170	190,445
Cash at bank and in hand	13	1,182,012	1,006,482
		1,215,182	1,196,927
<b>Creditors: Amounts falling due within one year</b>	14	(385,058)	(421,299)
<b>Net Current Assets</b>		830,124	775,628
<b>Total Assets less Current Liabilities</b>		1,667,489	1,634,564
<b>Funds</b>			
Restricted trust funds		(6,594)	(6,617)
General fund (unrestricted)		1,674,083	1,641,181
<b>Total funds</b>	16	1,667,489	1,634,564

Approved by the Board of Directors on 26 May 2026 and signed on its behalf by:



**Nuala Haughey**  
Director



**Aoife Desmond**  
Director

**Cherish Company Limited By Guarantee T/A One Family**

**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
<b>Cash flows from operating activities</b>			
Net movement in funds		32,925	33,011
Adjustments for:			
Depreciation		16,146	21,411
Interest receivable and similar income		(467)	(248)
Gains and losses on disposal of fixed assets		5,424	-
		<u>54,028</u>	<u>54,174</u>
Movements in working capital:			
Movement in debtors		157,275	(172,588)
Movement in creditors		(35,618)	198,898
		<u>175,685</u>	<u>80,484</u>
<b>Cash flows from investing activities</b>			
Interest received		467	248
Payments to acquire tangible assets		-	(1,056)
		<u>467</u>	<u>(808)</u>
Net cash generated from/(used in) investment activities			
		<u>176,152</u>	<u>79,676</u>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>1,005,735</b>	<b>926,059</b>
		<u>1,181,887</u>	<u>1,005,735</u>
<b>Cash and cash equivalents at the end of the year</b>	13	<b>1,181,887</b>	<b>1,005,735</b>

**Cherish Company Limited By Guarantee T/A One Family**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**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 2025.

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.

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

**Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

**Statement of compliance**

The financial statements of the charity for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

**Cherish Company Limited By Guarantee T/A One Family**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**Fund accounting**

The following funds are operated by the charity:

**Restricted funds**

- 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

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.

**Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

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.

**Donations and legacies**

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.

**Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant

**Cherish Company Limited By Guarantee T/A One Family**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

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.

**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.

**Deferred income and expenditure**

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 Company Limited By Guarantee T/A One Family**

### **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

#### **Expenditure**

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.

#### **Defined contribution pension plan**

Employees of the Company set up their own PRSA pension (Personal Retirement Savings Account). The Company pays fixed contributions of up to 5% match funding into an employer's private PRSA. 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.

#### **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.

#### **Tangible fixed assets and depreciation**

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.

Land and buildings freehold	1% Straight line
Fixtures, fittings and equipment	20% & 25% Straight line

**Cherish Company Limited By Guarantee T/A One Family****NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

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.

**Tangible Asset - Capitalisation policy**

The company operates a capitalisation threshold in respect of information technology equipment. Laptop computers with an individual purchase cost of €1,500 or greater are capitalised as tangible fixed assets and depreciated over their estimated useful economic lives. Laptop computers with an individual cost of less than €1,500 are treated as revenue expenditure and are charged to the Statement of Income and Expenditure in the period in which they are incurred.

**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.

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.

**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.

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.

**Cherish Company Limited By Guarantee T/A One Family****NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**Cash at bank and in hand**

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.

**Taxation and deferred taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Grants receivable**

Government and other agency grants

Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Grants relating to expenditure on tangible fixed assets are credited to the Statement of Financial Activities once the performance related conditions are met.

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.

**Cherish Company Limited By Guarantee T/A One Family****NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**Financial Instruments**

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance Sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

**Basic financial assets**

Basic financial assets, which include trade and other receivables, cash and bank balances, are initially measured at their transaction price including transaction costs and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other receivables due with the operating cycle fall into this category of financial instruments.

**Impairment of Financial Assets**

Financial assets are assessed for indicators of impairment at each reporting date.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

**Financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other payables, bank loans and other loans are initially measured at their transaction price after transaction costs. When this constitutes a financing transaction, whereby the debt

**Cherish Company Limited By Guarantee T/A One Family**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

instrument is measured at the present value of the future receipts discounted at a market rate of interest. Discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade payables are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

**3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

In common with many other charity of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES**

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 2025, and had a surplus of €32,925. At 31 December 2025, it has net current assets of €830,124 and net assets of €1,667,489.

**5. INCOME**

**5.1 DONATIONS AND LEGACIES**

	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Donations	4,147	10,760	14,907	8,696

**Cherish Company Limited By Guarantee T/A One Family**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

<b>5.2 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Grants from governments and other agencies:</b>				
Childrens Rights Alliance	-	10,000	10,000	10,140
DFHERIS   City of Dublin ETB   ALCE Grant Aid	-	41,000	41,000	41,407
DFHERIS   City of Dublin DETB   REACH Fund	-	76,453	76,453	53,513
DFHERIS   City of Dublin ETB   MAED Fund	-	-	-	2,900
Department of Rural and Community Development	-	91,083	91,083	90,968
Department of Social Protection and European Commission   EaSi	-	-	-	79,750
DCEDIY   What Works Fund	-	-	-	50,000
DCEDIY   Research and Best Practice Guidance	-	13,071	13,071	-
ELI  ABC Grangegorman	-	10,000	10,000	-
HSE Sexual Health Programme	-	472,805	472,805	467,654
Katherine Howard Foundation	-	11,637	11,637	3,363
Rethink Mná na hEireann	-	57,875	57,875	39,746
The Community Foundation for Ireland   Anonymous Donor New Futures	-	20,496	20,496	-
The Community Foundation for Ireland   Beachaire	-	119,188	119,188	19,564
The Community Foundation for Ireland   Beachaire Short Form	-	2,000	2,000	-
The Community Foundation for Ireland   BOI Cost of Living Grant	-	-	-	1,067
The Community Foundation for Ireland   Equipment grant 2020	-	-	-	294
The Community Foundation for Ireland   OLC	-	-	-	1,088
The Community Foundation for Ireland   Indeed	-	-	-	27,609
The Community Foundation for Ireland   RTE Toy Show Fund	-	37,374	37,374	7,820
The Community Foundation for Ireland   UBIDAC Legacy Fund	-	33,434	33,434	11,105
The Wheel Training Links Programme	-	26,213	26,213	6,257
TUSLA Child and Family Agency   HSE South West	-	43,036	43,036	41,955
TUSLA Child and Family Agency   Separating Well Service	-	229,996	229,996	202,542
Tusla Child and Family Agency   Dormant Account	-	26,874	26,874	23,126
	-	<b>1,322,535</b>	<b>1,322,535</b>	<b>1,181,868</b>

continued

## Cherish Company Limited By Guarantee T/A One Family

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>5.3 OTHER TRADING ACTIVITIES</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>2025 €</b>	<b>2024 €</b>
Charges for Services	551,675	-	551,675	490,682
Service Income and Fees (Counselling, Parenting, Professional Development)	10,730	-	10,730	15,040
Other Income	8,000	-	8,000	7,823
	<b>570,405</b>	<b>-</b>	<b>570,405</b>	<b>513,545</b>
<b>5.4 INVESTMENTS</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>2025 €</b>	<b>2024 €</b>
Investments	467	-	467	248
<b>5.5 OTHER INCOME</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>2025 €</b>	<b>2024 €</b>
Other Income	p5,303	-	5,303	3,034
<b>6. EXPENDITURE</b>				
<b>6.1 CHARITABLE ACTIVITIES</b>	<b>Direct Costs €</b>	<b>Support Costs €</b>	<b>2025 €</b>	<b>2024 €</b>
Family support services	1,454,101	347,299	1,801,400	1,612,385
Campaigns, Events, Policy & Research, Professional Development	61,527	12,341	73,868	61,995
<b>TOTAL</b>	<b>1,515,628</b>	<b>359,640</b>	<b>1,875,268</b>	<b>1,674,380</b>
<b>7. ANALYSIS OF SUPPORT COSTS</b>			<b>2025 €</b>	<b>2024 €</b>
Staff and related costs			199,699	187,900
Office Administration			53,556	61,054
Governance costs			5,238	5,571
Finance			56,224	45,277
IT			44,923	25,670
			<b>359,640</b>	<b>325,472</b>

**Cherish Company Limited By Guarantee T/A One Family**

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

Included in Support costs are the costs of general management, finance, IT maintenance, support and licenses, facilities, utilities, 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.

<b>8. NET INCOME</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	16,146	21,411
Deficit/(surplus) on disposal of tangible fixed assets	5,424	-
Auditor's remuneration:		
- audit services	5,040	5,461
	<u>          </u>	<u>          </u>

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

	2025 Number	2024 Number
Administrative Services	6	6
Communications and Policy	4	2
Family Services	32	31
	<u>          </u>	<u>          </u>
	<b>42</b>	<b>39</b>
	<u>          </u>	<u>          </u>

The staff costs comprise:

	2025 €	2024 €
Wages and salaries	1,343,033	1,195,093
Social security costs	139,939	123,899
Pension costs	17,160	10,533
	<u>          </u>	<u>          </u>
	<b>1,500,132</b>	<b>1,329,525</b>
	<u>          </u>	<u>          </u>

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

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.

continued

**Cherish Company Limited By Guarantee T/A One Family**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**10. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 January 2025	914,837	87,296	1,002,133
Disposals	-	(25,806)	(25,806)
At 31 December 2025	<u>914,837</u>	<u>61,490</u>	<u>976,327</u>
<b>Depreciation</b>			
At 1 January 2025	68,612	74,585	143,197
Charge for the financial year	9,149	6,998	16,147
On disposals	-	(20,382)	(20,382)
At 31 December 2025	<u>77,761</u>	<u>61,201</u>	<u>138,962</u>
<b>Net book value</b>			
At 31 December 2025	<u><b>837,076</b></u>	<u><b>289</b></u>	<u><b>837,365</b></u>
At 31 December 2024	<u>846,225</u>	<u>12,711</u>	<u>858,936</u>

**11. DEBTORS**

	2025 €	2024 €
Trade debtors	-	128,047
Other debtors	5,882	39,963
Prepayments	27,288	22,435
	<u>33,170</u>	<u>190,445</u>

**12. Analysis of Deferred Income**

	2025 €	2024 €
DCEDIY	26,929	40,000
HSE-My Options	44,825	40,116
Make a wish come true	3,494	2,561
Other	6,028	29,179
Rethink Mna na hÉireann	7,482	20,357
Sherie de Burgh Memorial Fund	-	4,307
The Community Foundation of Ireland	143,667	191,761
Tulsa Child and Family Agency	89,655	36,344
	<u>322,080</u>	<u>364,625</u>

Department of Children, Disability, Equality, Integration and Youth (DCEDIY) This project runs till June 2026.

The original funding was €40,000. The remaining grant of €26,929 is carried forward to 2026.

Service fees of €44,825 will be deferred to 2026 to support services.

**Cherish Company Limited By Guarantee T/A One Family**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

Department of Children, Disability, Equality, Integration and Youth (DCEDIY) This project runs till June 2026. The original funding was €40,000. The remaining grant of €26,929 is carried forward to 2026.

Service fees of €44,825 will be deferred to 2026 to support services.

The Make a Wish Come True Appeal will continue to fund vouchers and activity packs for families throughout the year. This amount of €3,494 will be carried forward to 2026.

Rethink Mná na hÉireann funding of €135,000 is for a three-year project, New Futures Employability Supports for Women Parenting Alone starting in September 2023 running until June 2026. €7,482 is being carried forward to 2026.

The Community Foundation for Ireland Beachaire fund of €255,408S is for the 2-year project New Futures Employability Supports for Women Parenting Alone programme that runs from September 2024- December 2026. €52,804 is carried forward to 2026.

The Community Foundation for Ireland Anonymous Donor fund of €44,592 is linked to the Beachaire fund above for New Futures Employability Supports for Women Parenting Alone programme that runs until July 2026. €24,096 is carried forward to 2026.

The Community Foundation for Ireland UBIDAC Legacy fund of €76,500 is a 2-year Lone Parents Advocacy Project that runs from August 2024-August 2026. €31,961 is carried forward to 2026.

The Community Foundation for Ireland Toy show Fund of €40,000, funds an adolescent counsellor. €34,806 is being carried forward into 2026 as the project runs till September 2026.

Tulsa Child and Family SWP funding of €89,655 will be used to fund the playroom upgrade, additional training, evaluation work and additional administration support in 2026..

<b>13. CASH AND CASH EQUIVALENTS</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Cash and bank balances	1,182,012	1,006,482
Bank overdrafts	(124)	(747)
	<u>1,181,888</u>	<u>1,005,735</u>
	(1)	-
	<u><u>1,181,887</u></u>	<u><u>1,005,735</u></u>

continued

**Cherish Company Limited By Guarantee T/A One Family**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

<b>14. CREDITORS</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	124	747
Trade creditors	20,203	6,143
Taxation and social security costs	36,434	42,602
Other creditors	389	216
Accruals	5,828	6,966
Deferred Income	322,080	364,625
	<u>385,058</u>	<u>421,299</u>

Deferred income relates to income received where the related performance was not completed at year end in accordance with company policy.

**15. RESERVES**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the beginning of the year	1,634,564	1,601,553
Surplus for the financial year	32,925	33,011
	<u>1,667,489</u>	<u>1,634,564</u>

**16. FUNDS**

<b>16.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>€</b>	<b>€</b>	<b>€</b>
At 1 January 2024	1,601,553	-	1,601,553
Movement during the financial year	39,628	(6,617)	33,011
	<u>1,641,181</u>	<u>(6,617)</u>	<u>1,634,564</u>
At 31 December 2024	1,641,181	(6,617)	1,634,564
Movement during the financial year	32,902	23	32,925
	<u>1,674,083</u>	<u>(6,594)</u>	<u>1,667,489</u>

**16.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	<b>Balance 1 January</b>	<b>Income Expenditure</b>		<b>Transfers between funds</b>	<b>Balance 31 December 2025</b>
	<b>2025 €</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Restricted funds</b>					
Restricted	(6,617)	1,333,295	1,333,272	-	(6,594)
<b>Unrestricted funds</b>					
Unrestricted General	1,641,181	580,322	547,420	-	1,674,083
	<u>1,634,564</u>	<u>1,913,617</u>	<u>1,880,692</u>	<u>-</u>	<u>1,667,489</u>

**Cherish Company Limited By Guarantee T/A One Family****NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**16.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Unrestricted general funds	837,365	1,215,058	(384,934)	1,667,489
	<u>837,365</u>	<u>1,215,058</u>	<u>(384,934)</u>	<u>1,667,489</u>

**17. STATUS**

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

**18. RELATED PARTY TRANSACTIONS**

The directors are entitled to be reimbursed for travel expenses incurred during the course of carrying out their duties. During the year ended 31 December 2025 the total expenses reimbursed amounted to €Nil. (2024 :€Nil). No other related party transactions took place during the year.

**19. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**20. EMPLOYEE BENEFITS**

The Number of employees whose employee benefits (excluding employer costs) were:

	2025 €	2024 €
€60,000-€70,000	2	1
€80,000 - €90,000	1	1
	<u>3</u>	<u>2</u>

**Cherish Company Limited By Guarantee T/A One Family**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

The number of employees whose employee benefits (excluding employer pension costs) was 1.

**Chief Executive Remuneration**

The CEO, Karen Kiernan received remuneration of €85,327.35 in 2025 (€85,910.92 in 2024) and a pension contribution of €4,368.86. She receives no other benefits. She took 4 weeks unpaid leave in 2025.

**Director's Remuneration and Beneficial Interest**

As a registered charity and in accordance with its Constitution, directors are not entitled to any remuneration for acting as a member of the Board.

None of the directors received any remuneration during the year (2024 €nil).

None of the directors had any personal interest in any contract or transaction entered into by the company during the year. Also, none of the directors or secretary hold any beneficial interest in the company.

**21. POBAL GRANT**

Cherish Company Limited By Guarantee 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 2026) of which €91,082.50 was received in 2025.

**22. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 26 May 2026.

**CHERISH COMPANY LIMITED BY GUARANTEE T/A ONE FAMILY**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**Cherish Company Limited By Guarantee T/A One Family**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**OPERATING STATEMENT**  
for the financial year ended 31 December 2025

	<b>Schedule</b>	<b>2025</b> €	<b>2024</b> €
Income		<b>1,913,150</b>	1,706,953
Cost of generating funds	<b>1</b>	<b>(5,424)</b>	-
		<hr/>	<hr/>
Gross surplus		<b>1,907,726</b>	1,706,953
Charitable activities and other expenses	<b>2</b>	<b>(1,875,268)</b>	(1,674,380)
		<hr/>	<hr/>
		<b>32,458</b>	32,573
Miscellaneous income	<b>3</b>	<b>467</b>	438
		<hr/>	<hr/>
<b>Net surplus</b>		<b>32,925</b>	33,011
		<hr/> <hr/>	<hr/> <hr/>

**Cherish Company Limited By Guarantee T/A One Family**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : COST OF GENERATING FUNDS**  
for the financial year ended 31 December 2025

	2025 €	2024 €
<b>Cost of Generating Funds</b>		
Losses on disposal of tangibles (other than investments)	5,424	-
	<u>5,424</u>	<u>-</u>

**Cherish Company Limited By Guarantee T/A One Family**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**  
for the financial year ended 31 December 2025

	2025	2024
	€	€
<b>Expenses</b>		
Wages and salaries	1,343,033	1,195,093
Social security costs	139,939	123,899
Employer contributions to the pension scheme	17,160	10,533
Staff training	25,773	30,047
Insurance	17,251	17,118
Light and heat	7,873	8,281
Cleaning	14,387	13,963
Events	43,780	35,433
Repairs and maintenance	9,538	7,839
Printing, postage and stationery	16,270	9,609
Advertising	2,367	1,994
Telephone	9,190	8,646
Other Office Expenses	2,909	4,265
Computer costs	64,890	34,049
Expensed Equipment	33,268	-
Travelling and entertainment	400	847
Legal and professional	21,329	113,403
Contractors	2,880	4,380
Security	562	562
Health & Safety	1,410	1,131
Consultancy fees	69,934	-
Auditor's/Independent Examiner's remuneration	5,040	5,461
Bank charges	336	307
Bad debts	-	1,173
Staff welfare	6,181	6,181
General expenses	772	13,429
Subscriptions	2,650	5,326
Depreciation	16,146	21,411
	<u>1,875,268</u>	<u>1,674,380</u>

**Cherish Company Limited By Guarantee T/A One Family**

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

**SCHEDULE 3 : MISCELLANEOUS INCOME**

for the financial year ended 31 December 2025

	2025	2024
	€	€
<b>Miscellaneous Income</b>		
Insurance claims receivable	-	190
Bank Interest	467	248
	<u>467</u>	<u>438</u>

**Cherish Company Limited By Guarantee T/A One Family**

Name of Grantor	HSE Sexual Health and Pregnancy Programme	Tusa Child and Family Agency	Tusa Child and Family Agency	Tusa Child and Family Agency	City of Dublin Education and Training Board	Dept. of Children, Equality, Disability Integration and Youth	The Community Foundation for Ireland	ReThink	Training Links Mental Health	Childrens Rights Alliance	Service Income	Donations:	Make a Wish	Other Income	
	SH & CP Programme	SWP Project	South Western	Domant Account	REACH	SSNO	Beachair/Avononous Show/IBD AC	Whana Heirann	KHP/ABC	CHM Poverty	Counselling, Parenting, Professional development	Individual and Corporate	Donations	Other	
														Totals	
Funding Stream	472,805	49,032	313,851	26,874	76,453	91,083	186,388	45,000	21,933	10,000	576,375	10,305	6,470	4,510	1,919,112
Income 2025															
Deferred Income															
From 2024 CF				6,000			189,761	20,367	25,917		40,116		2,561		311,985
Less Debited				(80,655)			(143,657)	(7,832)			(44,325)	(1,028)	(3,454)		(317,079)
Income to 2026															
Total Income 2025	472,805	43,036	228,987	26,874	76,453	91,083	212,492	57,875	47,850	10,000	571,666	9,281	5,547	4,510	1,943,618
Capital Grant															
Wages	426,031	37,183	187,391	16,393	1,746	91,084	184,281	54,968	17,785		445,056	4,305			1,500,132
Events			649		1,000		3,940	20	21,116	10,004	91	1,415	5,547		43,780
Light, Heat, Power	1,376		888	550			1,438		1,175		2,433				7,873
Print, Post, Courier and Stationery	528		3,337	1,649			4,105	1,292	3,487		1,865	200		5	16,469
Travel & Subsistence			8				306								0
Subs & Journals	510	120		1,230			338	110	60		655				400
Telephone	1,975			1,485			1,054	213	937		3,454				3,024
Computer/Website Costs	11,603	2,981		7,068	5,250		10,703	934	2,473		23,612				9,190
Contracts & Professional Fees				4,725	63,911		4,053				17,480	2,114			84,890
Advertising		48		720			1,371				280				94,143
Staff Training	7,743	10		8,316			2,735	210			5,030	165			2,367
Staff Costs			266	15			129				3,025	844			25,779
Board Expenses							0								0
Office Expenses	185		278	31			300		45		1,963	76			393
Audit Fees	2,133		1,336								1,570				2,009
Insurance	13,166										4,082				5,040
Security	511										51				17,251
Health & Safety				206			43	128	148		866				562
Cleaning, Repairs and Maintenance	6,711		6,871	1,554			3,310		711		4,713				1,410
Equipment	298		6,591	1,402	4,547		14,241				6,189				23,925
Bank Charges and Interest	33	41	58	14			92		93		5				33,268
Loss on Disposal															306
Bad Debts															0
Depreciation															0
															16,146
Total Expenditure	472,807	43,032	228,986	26,870	76,453	91,084	212,472	57,875	47,851	10,004	535,489	9,245	5,547	2,074	1,975,268
Less on Disposal															2,380
Surplus/Deficit	(1)	4	0	4	0	(1)	20	0	(1)	(4)	35,777	115	0	2,438	38,350