

**Registered number: 45364**

**CHERISH CLG T/A ONE FAMILY**

**DIRECTORS' REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**84 Northumberland Road  
Ballsbridge  
Dublin 4**

**Duignan Carthy O'Neill Limited  
Chartered Accountants  
Statutory Audit Firm**

## CHERISH CLG T/A ONE FAMILY

### COMPANY INFORMATION

<b>Directors</b>	Helen Hall (Chairperson) Éimear Fisher (Treasurer) Jack Eustace (Secretary) (appointed as Secretary 7 October 2023) Jennifer Good (resigned as Secretary 7 October 2023) Nuala Haughey Donagh McGowan Rosemary Wokocha Breda Murray (appointed 7 October 2023) John Bohan (resigned 22 September 2023)
<b>Company secretary</b>	Jack Eustace
<b>Registered number</b>	45364
<b>Charity number</b>	CH 6525
<b>Charities Regulatory number</b>	20012212
<b>Registered office</b>	8 Coke Lane Dublin 7 D07 EN2Y
<b>Independent auditors</b>	Duignan Carthy O'Neill Limited Chartered Accountants & Statutory Audit Firm 84 Northumberland Road Ballsbridge Dublin 4
<b>Bankers</b>	Bank of Ireland 2 College Green Dublin 2
<b>Solicitors</b>	Shannon & O'Connor Solicitors 6 Hatch Street Lower Dublin 2

# CHERISH CLG T/A ONE FAMILY

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**CHERISH CLG T/A ONE FAMILY**  
**DIRECTORS' REPORT**  
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**1. One Family's Objectives and Activities**

**1.1 Welcome to One Family**

**1.1.1 Report from our Chairperson – Helen Hall:**

In 2023 we moved into our next decade and continued to reflect positively on our 50<sup>th</sup> anniversary celebrations through a few lovely legacy events. We worked earnestly to ensure there would be a referendum in 2024 to include all families in our Constitution and we were briefed on the proposed wording in December by Minister O'Gorman.

Life unfortunately did not get better for one-parent families in Ireland in terms of financial or employment supports from Government, but we have welcomed the Department of Social Protection's commitment to removing the assessment of child maintenance from several social welfare schemes – an issue we have long campaigned for.

Data for 2023 from the Survey on Income and Living Conditions (SILC) tells us that deprivation levels remain persistently high at 41.4%, almost two and half times higher than that of two parent households. One Family will continue to look for targeted supports for children most in need in Budget 2025.

**Represent, Champion and Celebrate**

We were delighted to formally mark the handover of the Cherish/One Family archives to the National Library of Ireland in April 2023 at a lovely event that was covered on RTE's Six One News. One of our founders, Mary Kerrigan, spoke at the event about the families she had worked with over the years, the stories she heard and the importance of keeping those stories safe in a changing Ireland.

The Ark hosted a rehearsed reading of a documentary theatre script we commissioned with them comprising stories from people who had grown up in one-parent families over the 50 years of our organisation. It was thrilling to attend 'Always the Two of Us' by Kate Heffernan in June 2023 with first-person voices from children of single parents.

**Research**

Despite significant personnel changes, we still successfully produced high-quality policy and research work in 2023. Child poverty continued to be a major focus for us as did the reform of the family courts and legal system.

The *In Transit? Insights from the lived experience of lone parents claiming Jobseeker's Transitional Payment* report was launched by Senator Alice-Mary Higgins at an online seminar hosted by One Family in May. The research from Fiona Dukelow (UCC), Joe Whelan (TCD) and Margaret Scanlon (UCC), highlights the challenges that lone parents experience when applying for and are in receipt of Job Seekers Transitional payment and will be extremely helpful to our sector's policy work.

We are delighted to work again with these researchers on the important issue of the under-representation of lone parents in higher education.

We are a member of the steering group for the ESRI, examining *The Effects of (In)adequate Housing & Communities for Family Wellbeing*.

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**Policy**

Policy submissions in 2023 included our annual Pre-Budget Submission, as well input to a review of the Civil Legal Aid Scheme, state supports for PhD researchers, the Roadmap for Social Inclusion and Pathways to Work.

One Family contributed to both the IHREC and Community Platform reports provided to the UN Committee Economic, Social and Cultural Rights in relation to the lived experience of one-parent families, particularly those experiencing poverty, social exclusion and inequality. The Committee will conduct the fourth periodic review of Ireland in 2024 to assess compliance with the International Covenant on Economic, Social and Cultural rights.

Through attending various lobbying and consultation events, we ensured that the needs and perspectives of one-parent families were brought to the attention of numerous policy makers. By working closely with other organisations in the National One Parent Family Alliance, we shed light on the alarming rates of family homelessness faced by lone mothers and their children. Data from the Department of Housing clearly showed the effectiveness of the 'no fault eviction ban' in addressing this issue, particularly for one-parent households. Unfortunately, since the ban has come to an end, there has been a significant increase in homelessness levels. Between April and November 23, 75% of all families seeking emergency accommodation were headed by one parent, usually a mother with one or two children.

It was another disappointing Budget as opportunities to target children and families most in need were unfortunately squandered through universal increases for all families. One Family did however welcome the reintroduction of child benefit for children in full-time secondary school education.

**Governance**

We went through several key personnel changes on our staff team and helpful governance improvements. Our Board continued to provide robust oversight to One Family, meeting all corporate governance requirements. As in life, Board membership continues to change, and we were sorry to wish farewell to John Bohan as a Director and we look forward to new members joining in early 2024.

Finally, sincere thanks to the funders, supporters and policy makers who trust in us to work in the best interests of the wide diversity of one-parent families in Ireland. We have achieved a lot as an organisation in our 50+ years, but we have much more to do to ensure those with power in Ireland support all families and all children.

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**1.1.2 Statement from CEO – Karen Kiernan**

Overall, 2023 was an incredibly busy and demanding year with a 15% increase in the number of family members we worked with as most services continued to deliver and communicate on a hybrid basis. Due to some once-off funding we could increase some staff hours and provide additional support to 10% more parents and children compared to 2022.

**Services for Families**

We were delighted to be able to access philanthropic funding to support our services particularly around employability, parenting, social supports, therapies, and food poverty. Some of the families we provide services to continue to experience high levels of poverty and deprivation because of the cost of living, homelessness or inability to earn what their family needs to survive and thrive. Our annual Make a Wish Come True Campaign in December provided gifts for another 300 children and a food poverty grant helped 100 families on a weekly basis.

Along with all our frontline services to one-parent families, we also provide upskilling and professional development training to other organisations working around separation issues. We delivered lots of training in 2023 through the Separation Network and launched our first online course for professionals called *Changing Families: Supporting Children's Needs when Parents Separate*.

We were so proud of our service users and staff team who won a Special Recognition award for an adult education initiative funded by the European Social Fund at the 2023 Aontas STAR Awards in March. This award again recognised our New Futures Employability Programme for its innovation, high results, and quality content.

Work continued in partnership with the Department of Social Protection on the EU-funded EaSI project to bring online employability supports to lone parents on social welfare in the north-east region of Ireland. This project required study visits with European partners from Greece and Finland, presentations at regional and European events, and a visit from the European Commission representative. We ensure the voices of parents participating were consistently shared with policy makers through testimonials. It is important that this successful employability programme becomes mainstream and available nationally for all lone parents who may benefit from it.

**Sustaining a Strong Organisation**

2023 brought several key changes to our staff team as our longstanding Finance & Data Manager Bernadette Donlon moved on to new adventures. We were delighted to be able to promote some existing team members into management and recruit our new Administration & Operations Manager.

We have been focusing for some time on strengthening our governance and compliance requirements, so 2023 was the first year we fully moved to our new Customer Relationship Management (CRM) system for managing service user data, including monitoring and evaluation with a strong focus on outcomes. This will help us in analysing our service provision and ensuring we work as effectively as possible. We were also pleased to move all our IT systems online with a new company, greatly increasing our cybersecurity levels and the ability of our team to work on a hybrid basis.

I am committed to continuing the crucial work of supporting children and parents living in one-parent families who face significant problems every single day because policies, laws and services are not designed to support them. I would like to again thank these families who place their trust in us. It is always a privilege to work with such an amazing team of staff and volunteers and a Board committed to excellent governance and oversight.

## **CHERISH CLG T/A ONE FAMILY**

### **DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **1.2 Vision | Mission | Values**

##### **1.2.1 Our Vision**

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

##### **1.2.2 Our Mission**

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

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

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

##### **1.2.3 Our Values**

Respect, compassion for and acceptance of the parents, children, and organisations that we come in contact with, are at the heart of what we do. We connect with others in a relationship of equals and are completely non-judgmental.

We believe that we can hold the hope for the families we work with, especially when they are unable to. We achieve this through innovation, excellence, accountability, and our family-centred approach.

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

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#### 1.3 Strategy 2022-2024

2023 was the second year of our three-year strategic plan and we took stock at our midway delivery point to make any necessary adaptations.

##### How will our vision become a reality?

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

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

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

##### 1.3.1 Policy Framework and Approaches

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

- Young Ireland: the National Policy Framework for Children and Young People 2023-2028
- First 5: A Whole-of-Government Strategy for Babies, Young Children and their Families 2019-2028
- EU Child Guarantee
- UN Millennium Sustainable Development Goals
- National Parenting Policy Framework
- Roadmap for Social Inclusion 2020-2025.

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

##### 1.3.2 Development of the Strategy

One Family undertook a comprehensive consultation exercise in 2021 with hundreds of families, funders, policy makers, colleagues and other service providers in order to inform the development of this strategy; as well as comprehensive reviews of all aspects of our organisation and the external environment in which we operate.

There are three pillars in our Strategy 2022-2024 with several specific activities under each pillar that staff use to develop annual operational work plans for each service. The strategy for each year is used by the CEO in reporting to the Board and in management reporting to the CEO.



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

#### 1.4 Our Strategy in Action

##### Impact

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

##### 1.4.1 Family Support Services

**This goal accounts for 97% of One Family's overall expenditure.**

**20% service support costs and 80% direct costs.**

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

**Our objective: Providing an excellent range of specialist services for all members of one-parent families through a collection of parenting, therapeutic, training, information and support services that are accessible to all.**

- **Progress in 2023:** One Family continued to successfully deliver a range of parenting, therapeutic, training, employability, information and support services to families across the country in 2023. Overall, we delivered services to 3,441 individual family members, a significant increase of 15% from 2022. Many of these were delivered remotely to parents, but we were delighted to have all our services with children back in the building, including Creative Therapies and group-based supports for parents of infants. Our national helpline askonefamily dealt with incredibly high numbers of contacts and queries that are increasingly complex as parents try to negotiate multiple challenges. Our small team dealt with 7,027 queries via phone, email and social media: a 39% increase from 2022.
- **Looking to 2024:** We will continue to provide a range of specialised employability programmes nationally through online e-learning with funding support from Rethink Ireland's Mná na hÉireann Women of Ireland Empowerment Fund. The Separating Well for Children project continues to have very high levels of referrals and we will continue to seek additional funding to expand this work.

**Our objective: Supporting children's ability to thrive in challenging family situations.**

- **Progress in 2023:** In 2023, our focus on supporting children and their families remained at the forefront of our work. To promote their thriving, we continued by providing 559 sessions of Creative Therapy to 58 children.

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Our Make a Wish Come True appeal, made possible with the amazing support of our corporate sponsors, some who have been with us for over 20 years, was hugely successful and helped Christmas be a little more magical for over 100 families.

Through the Christmas Poverty grant from the Children's Rights Alliance, we supported 103 families with vouchers and toys. This was especially impactful for those living in disadvantaged families, homeless accommodation, or direct provision. To create memorable experiences for these children, we also arranged social group outings to national attractions. We strengthened how we deliver our Separating Well for Children service based on a review of our model by the Centre for Effective Services.

- **Looking to 2024:** We will work to maintain funding to support vulnerable parents with very young children who benefit from intensive in-person supports. We will continue to operate collaboratively with other agencies about the needs of children, especially those in families requiring additional supports due to health, income or abuse. We will seek funding with colleagues in Dublin 7 to establish an Infant Mental Health Network in the area, to support practice and improve services/supports for parents and children 0-3 years.

**Our objective: Supporting parents' ability to cope with challenging situations through strengthening their mental health and social inclusion.**

- **Progress in 2023:** Our Counselling Service had 1,866 counselling sessions as unfortunately the waiting list for general counselling service remained closed due to our lack of capacity to respond to the demand. This did not impact provision of our unplanned pregnancy or post-abortion counselling services. The MyOptions helpline, run on behalf of the HSE, was consistently busy in 2023. Throughout 2023, our services continued to provide significant support to parents in the face of mounting financial pressures. Our Programmes Service delivered 1,565 programme places, a 12% increase, highlighting the need for a range of specialised employability programmes across Ireland.
- **Looking to 2024:** Our efforts will be focused on supporting stressed and isolated parents who are parenting alone and separating. We will support those attending specialised welfare to work programmes in their parenting through the provision of wrap-around family supports. It is proposed that a Deputy Manager be recruited for the MyOptions service.

**Our objective: Providing specialist services to support those using the family law courts.**

- **Progress in 2023:** Reform of the Family Law system is a major issue for one-parent families as the current system is not fit for purpose. To support parents using the current system, we improved the provision of our information services by updating and redesigning the family law pages on the information/helpline sections of our website to increase accessibility. We have collaborated with the Courts Service as they work to improve their information provision to court users. Our Separating Well for Children service was updated to clearly reflect the different needs of separated families in conflict vs families who have experienced domestic abuse. This service needs considerable additional resources and mainstreaming throughout Ireland. Our askonefamily helpline deals extensively with queries pertaining to family law offering information and signposting, these comprise over 20% of all queries to us.
- **Looking to 2024:** We will continue to seek funding to mainstream our Separating Well for Children service to ensure parents from around Ireland can receive support when using the courts and separating. The askonefamily helpline needs additional investment to deal with the volume of calls, particularly around family law and the use of courts.

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**Our objective: Expanding the provision of our proven services and programmes into local communities and in partnership with other service providers.**

- **Progress in 2023:** We continued to work with various groups, including after-care recovery services, and local organisations supporting the parenting needs of vulnerable one-parent families. We engaged with medical referrers to clarify referral pathways, anticipate need and develop appropriate service response. We have taken the lead on establishing an Infant Mental Health Network in Dublin 7 and 1, working in partnership with ABC Grangegorman. This will support us along with partner agencies to raise the profile of the needs of parents from pregnancy through their parenting journey.
- **Looking to 2024:** We will continue to actively engage with the Child & Family Support Networks, the Child & Young People's Services Committees (Dublin South Central), Tusla National Parenting Advisory Group, to share our practice, services and increase referral pathways. We will seek funding opportunities to roll out the Separating Well for Children service as a regional model, to support local community services and the needs of separated families.

**Our objective: Promoting the understanding and provision of services to families sharing parenting of their children.**

- **Progress in 2023:** The families using our Separating Well for Children service face numerous challenges in trying to share parenting, including domestic violence and homelessness. Where these parents cannot separate physically it can cause increased conflict which takes a toll on both the parents' and children's mental health. The very high cost of living affects separating families where both parents work, as maintaining two households adds to the financial strain for many parents. We continued to enhance our online resources for parents as we upgraded our *Family Communications: Separating Well for Children* e-course. Our online group-based parenting courses for separated parents ran continuously over the year, with high rates of participation by both Mams and Dads.
- **Looking to 2024:** Shared parenting continues to be an increasing phenomenon in families in Ireland but is poorly understood and supported. We will continue to call for research and policy change to support these families.

**Our objective: Mainstream those services which are proven to be effective and needed by one-parent families around Ireland.**

- **Progress in 2023:** We continued our pilot programme with the Department of Social Protection to develop and deliver an EU-funded online employability programme for lone parents in the north-east. Through this project we delivered our New Steps and New Futures Employability Programmes, as well as wraparound supports to lone parents to progress to education or work. The award-winning programme which boasts a 75% progression rate uses a hybrid model of delivery and has been especially designed for people parenting alone.
- **Looking to 2024:** We have several proven programmes and services such as the New Futures Employability Programme and Separating Well for Children service that should be mainstreamed and available nationally. Multi-annual Government funding is needed to implement this. We will continue to work with funders and other sectoral partners to spread the learning.

**Our objective: Providing services on a hybrid basis (remote and in-person) to ensure families across Ireland have greater access to services.**

- **Progress in 2023:** To enhance accessibility and nationwide availability of our services, we continue to utilise a hybrid approach for all our parenting programmes. This included a mix of in-person courses, online courses, self-directed e-learning options, and individual parent mentoring. In 2023, a total of 260 parents took part in our courses, with ten being conducted online. Additionally, we ran three employability programmes with 76 participants. We continued to offer our laptop and tablet loan scheme to parents who needed it to access our courses.

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Our Counselling services are also accessible via remote means as well as in-person. Our national helpline remains open for support through both telephone and email channels.

- **Looking to 2024:** We will continue to provide parenting, counselling, and employability services on a hybrid basis so that we can reach more parents around Ireland who may not have access to specialist services locally. We will develop an online provision for a completely self-directed New Futures Employability Programme.

**Our objective: Providing training and development opportunities to professionals and employers working with one-parent families.**

- **Progress in 2023:** We were delighted to launch our new e-learning platform and courses for professionals in 2023. We completed work on our upgraded professional development course *Changing Families: Supporting Children's Needs when Parents Separate*, for professionals working with one-parent families. We delivered hybrid training in partnership with the Separation Network. Our Director of Parenting & Professional Development is the Separation Network Coordinator supporting 236 frontline practitioners engage in a range of online training opportunities.
- **Looking to 2024:** We will continue to be very active in the Separation Network with intensive training planned for throughout the year contributing to CPD for professionals.

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**1.4.2 Strategic Goal 2: Represent, Champion and Celebrate**

**Impact**

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

**This goal accounts for 3% of One Family's expenditure.**

**24% service support costs and 76% direct costs**

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

**Our objective: Advocating to Government to develop and reach targets for the minimisation of child poverty and its negative impacts.**

- **Progress in 2023:** We welcomed the establishment of a new Child Poverty and Wellbeing Unit in the Department of Taoiseach in Spring 2023. The Unit subsequently published their *Initial Programme Plan: July 2023 to December 2025*, which has six key priority areas. We continued to work with our colleagues in the National One Parent Family Alliance, civil society and government departments to lobby for measures that would result in a reduction in child poverty in one-parent families. The cost-of-living and housing crises continued to dominate in 2023, with far too many one-parent families struggling financially and being pushed into homelessness. Our Pre-Budget Submission for 2024 recommended targeted, long-term supports for lone parent households including a significant increase in core social welfare payments which have suffered a real time cut so we were disappointed that Budget 2024 again failed to contain targeted measures for one-parent families and instead opted for very costly measures including an increase in child benefit and another round of universal energy credits to all households, irrespective of their income.
- **Looking to 2024:** We will continue to use our knowledge of the issues affecting one-parent families to advocate with departmental officials, policy makers, politicians and publicly that one-parent families must be targeted to rapidly decrease child poverty. We will undertake a Pre-Budget Submission for 2025 and respond to requests for written and oral submissions to Oireachtas Committees and government departments.

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**Our objective: Advocating to Government to develop a child-centred Family Law Service Model as part of its Family Law Justice Reform programme.**

- **Progress in 2023:** We continue to advocate on the need for child-centred, out of court supports for families with legal disputes directly to Minister for Justice Helen McEntee whom we met in October, as well as through our membership of the Family Justice Development Forum. Whilst our CEO's term on the Board of the Courts Service ended in November, she will continue to be a member of their Family Law Development Committee.  
We worked with civil society colleagues to strengthen the Coalition for Children Living with Domestic and Sexual Violence and its intersection with family law and domestic violence policy and legislation.
- **Looking to 2024:** We will continue to engage with other civil society partners as well as the Department of Justice around issues arising from the proposed Family Courts Bill as well the implementation of the Family Justice Strategy. We will maintain our membership of the Dublin Family Circuit Court User's Group, the Legal Aid Board's External Consultation Panel and the above Coalition actively participating in the delivery of their workplan.

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

- **Progress in 2023:** We submitted seven policy submissions in response to requests from Government departments and agencies and issued 78 lobbying emails and letters. We continued to chair the National One Parent Family Alliance, an alliance of ten national NGOs, which has proved exceptionally useful in highlighting and advocating issues affecting one-parent families. We worked extensively with other civil society organisations on the need for Constitutional change of Article 41.3 on the definition of the family and advocated to government on the need for appropriate wording.
- **Looking to 2024:** We will continue to advocate for a targeted focus on one-parent families to decrease child poverty, fairer employment supports, decreased energy poverty, increased access to education for parents, and adequate social protection for a minimum essential standard of living through our submissions and policy papers. It will be important to work with all political parties on their election manifestos to ensure our most important issues can be included as we approach European and local elections in 2024, and a General Election by 2025.

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### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

**Our objective: Listening to one-parent families so we can directly translate their lived experience into relevant policy positions.**

- **Progress in 2023:** Our policy and media work are informed by our work with families, and we use a practice to policy methodology. In 2023, we harnessed parents to participate directly in the research project *In Transit? Insights from the lived experience of lone parents claiming Jobseeker's Transitional Payment* with academics from UCC and TCD.
- **Looking to 2024:** We will again centre the experiences of parents in our next research partnership on lone parents and higher education. Our Policy Panel will continue to be used in the development of our policy positions, especially our Pre-Budget Submissions.

**Our objective: Sharing the reality of the stories of people living in one-parent families, and in particular stories of those sharing parenting across a range of media and to a multitude of audiences.**

- **Progress in 2023:** Our storytelling methods shared the lived experiences of parents with a wide audience on social media. We conducted focus groups with parents engaged in our employability project with the Department of Social Protection to establish their lived experiences and gain feedback for future development of our policy work, programmes and supports. Additionally, we made connections with various media sources, both national and local, to raise awareness about the struggles that one-parent families face. Through these collaborations, we facilitated discussions between media outlets and lone parents to gather their perspectives leading up to and following the October Budget announcement.
- **Looking to 2024:** In addition to expanding our connections with nationwide and local media outlets, parenting websites, and influencers, we aim to promote the personal perspectives of parents and assist in addressing issues surrounding social isolation. We have secured philanthropic funding to develop a video highlighting the impact of our employability supports on previous participants of the New Futures Employability Programme. We will continue to develop a new media panel of parents to share their experiences on key issues.

**Our objective: Working for Constitutional reform of Article 41.3 to ensure equality for all families.**

- **Progress in 2023:** Following the publication of the report from the Joint Oireachtas Committee on Gender Equality we worked with other civil society organisations for a referendum on the definition of family in our Constitution. In December, the wording was announced on the issues of family, care and women's role.
- **Looking to 2024:** We will campaign, within SIPO guidelines, for a YES vote in the upcoming referendums on an expanded understanding of family in our Constitution to end decades of discrimination against non-marital families.

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**1.4.3 Strategic Goal 3: Sustaining a Strong Organisation**

**Impact**

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

**This goal supports Strategic Goals 1 and 2**

Our success in achieving favourable results is reliant on the effectiveness of our supporting strategies, systems, resources, and team. We remain committed to being a reliable and responsible partner for funders and policymakers, as well as a bold advocate for the families we serve. Due to the increased demands brought about by the cost-of-living crisis and climate change challenges, our current strategy will prioritise consolidating our organisation when necessary.

**Our objective: Ensuring excellent governance and compliance.**

- **Progress in 2023:** We met all governance requirements including our third compliance statement to the Charity Regulator and for the fifth year we entered the Good Governance Awards.
- **Looking to 2024:** We will ensure we continue to meet all governance requirements including to the Charity Regulator, the Companies Registration Office, our funders and SIPO.

**Our objective: Securing stable funding to meet the increasing demand for our family support services.**

- **Progress in 2023:** Our income remained mostly stable at €1.5 million (€1.48 million: 2022). Additional funding is required however to cater for governance costs and increased costs associated with IT, cybersecurity as well as the recruitment and retention of skilled staff. Some key services have unmet need such as the Separating Well for Children service and Counselling, and these would benefit from additional funding.
- **Looking to 2024:** Maintaining stable funding is an ongoing priority but this is challenging as only one of our many sources of funding is multi-annual and the Irish state does not support ongoing investment over a number of years unlike the EU. A specific challenge for us is how to fund the national pay agreement between trade unions and two of our funders when not all staff are funded in this way.

**Our objective: Working in partnership with others to be as effective as possible in service delivery, policy work and communications.**

- **Progress in 2023:** We continue to collaborate with local and national partnerships, including the Separation Network, Tusla CFSN Networks, ABC projects, Rainbows and others to offer our services to one-parent families. At the policy and advocacy level, we chair the National One Parent Family Alliance, and we work collaboratively on family law reform and Constitutional change. By joining forces with local and regional providers, we can enhance and expand family support services for one-parent families, resulting in more impactful and cost-effective work on both service and policy levels.
- **Looking to 2024:** Our commitment to leadership remains steadfast as we continue to collaborate with the National One Parent Family Alliance to establish cohesive stances on policy and advocate for the issue of child poverty. We will seek funding for a Dublin 7 Infant Mental Health Network with others and provide coordination to the Separation Network.



## CHERISH CLG T/A ONE FAMILY

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

**Our objective: Ensuring excellent evaluation, monitoring and data collection systems.**

- **Progress in 2023:** We commenced working with the Centre for Effective Services (CES) to review the existing monitoring and evaluation tools used within One Family and the logic modelling of our service approaches. In addition, a GDPR audit of data protection policies and processes was initiated.
- **Looking to 2024:** We are committed to implementing the recommendations from the GDPR audit and using funding from DCEDIY's What Works Fund to strengthen our monitoring and evaluation systems.

**Our objective: Managing and supporting our staff team positively and proactively.**

- **Progress in 2023:** Throughout the year, we maintained a hybrid approach for staff meetings and distributed regular newsletters to keep everyone updated. This allowed our team members to not only stay informed, but also form personal connections within our larger organisation and share feedback on their work experience. New employees were provided comprehensive inductions, which included meeting and learning about other teams to become acquainted and involved with the organisation. We had several key staff move on from the organisation which resulted in a lot of change.
- **Looking to 2024:** We will maintain the organisation at current levels and work to manage the high demands from service users, tighter labour market, additional pay requirements for staff and limited unrestricted funding.

**Our objective: Generating unrestricted income to meet the additional needs of the organisation.**

- **Progress in 2023** We launched our professional e-learning platform in Q1 2023 and continue to grow our online parenting platform which generates some income for the organisation.
- **Looking to 2024:** We will upgrade one of the parents e-course which will increase learner engagement and subscription fees.

**Our objective: Developing our communications, social media and brand presence on one-parent family issues.**

- **Progress in 2023:** We utilised our storytelling techniques to enhance our social media presence, increase engagement and reach across our social media platforms, and to represent the realities of one-parent families' lives. We collaborated with several one-parent family organisations across the U.K. to bring attention to the annual Single Parents Day event. We upskilled our communications staff by looking at improved analytical capabilities to improve digital engagement and website accessibility. We garnered 66 media placements across the year including interviews on RTE DriveTime, RTE Six One News, Sunday Business Post, and the Irish Examiner.
- **Looking to 2024:** We will utilise digital tools to enhance our social media presence, increase engagement and reach across our social media platforms. We will continue to upskill communications staff looking at improved video production capabilities to enhance digital engagement.

**Our objective: Using technology to strengthen service provision, accountability and communications.**

- **Progress in 2023:** We successfully moved to a cloud-based storage system to improve data and system access and security. We began implementing a flow in our CRM to anonymise client data in compliance with GDPR rules. Additionally, we started linking Outlook emails to the CRM to keep all client correspondence in one place.
- **Looking to 2024:** We will continue evolving our CRM by making necessary changes to better adhere to GDPR and data privacy standards. We will implement changes to accurately reflect the work done by our services. Another significant step forward is moving some of our monitoring systems to our CRM, which will support our Heads of Service in analysing data and reviewing their service outcomes.

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Our objective: Ensuring our physical and ICT facilities are fit for purpose, safe, secure and more sustainable.**

- **Progress in 2023:** Based on the recommendation of an IT Audit, rigorous security defaults have been implemented across all systems and networks. All processes and/or systems have subsequently undergone a risk assessment.
- **Looking to 2024:** We will continue to respond to the increased ICT and cybersecurity demands of delivering a hybrid service from a hybrid staff team with the support of our new outsourced IT company.

**1.5 Challenges in 2023**

- **Demand for Services:** We will never meet the demand for our services given our current level of funding and staff resources. It was clear that there is a massive unmet need as we provided services to 15% more service users in 2023 when resources were available to us. It is frustrating to know that whilst some families can avail of our specialist services, many thousands more cannot, even though they need them. We know that a stronger prevention and early intervention approach would save these families and society in the longer term.  
Demand for support for families in conflict using family law courts is massive and this issue is not appropriately addressed in the Family Justice Strategy or proposed Family Courts Bill.
- **Multiannual Funding:** It is very challenging to plan and deliver services, as well as retain an excellent staff team with annual and once-off funding to be used within tight timelines. Our award-winning New Futures Employability Programme is particularly vulnerable to a lack of mainstream or multiannual funding as the current EU funding ends.
- **Competitiveness:** Whilst it is welcome that an agreement was announced in November 2023 in relation to increases for staff funded by the HSE and Tusla, the implementation of this has been haphazard and there is no funding from other sources for the remaining of our staff team. An over-reliance by the state on civil society organisations to deliver high quality services at salary rates lower than the public sector cannot continue with such a tight labour market and high accommodation and childcare costs for staff.

**1.6 Looking Forward to 2024**

- In 2024 we will work with other civil society organisations to call for a YesYes vote on proposed referendums on family equality, and care.
- We will work on our next 3-year strategy for 2025-2027 through reflection, data analysis, research, and consultation.
- Policy work will continue to be vital as political parties develop Election Manifestos and Departments and Ministers prepare for Budget 2025. This will involve making submissions, advocating for our recommendations, and working with other organisations in other civil society organisations in a collaborative effort.
- We will develop our stakeholder mapping process to define the process of identifying, diagramming, and prioritising stakeholders by analysing their influence and interest in a One Family project or campaign.
- We will continue to work to mainstream our services around the country so that more one-parent families can access the specialist parenting and employability programmes and therapies we provide.

## **CHERISH CLG T/A ONE FAMILY**

### **DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

## **2. Governance**

### **2.1 Organisation and Governance**

Cherish CLG trades as One Family and is registered in Ireland at 8 Coke Lane, Smithfield, Dublin 7 as a company limited by guarantee without a share capital. Consequently, the member's liability is limited, subject to each member's undertaking to contribute to the Company's net assets or liabilities on winding up such amounts as may be required not exceeding €1. The Company was set up under a Memorandum of Association that established the charitable Company's objects and powers. The Company is governed by a constitution and is managed by a Board of Directors. The Articles of Association and Constitution were last amended by a unanimous written resolution of the company members in July 2018.

The main object/ charitable purpose of the Company is: (a) To provide a comprehensive range of professional services and to campaign with and on behalf of all members of all one-parent families, people who share parenting, parents who are separated or separating, those who work with one-parent families and those concerned with the issues facing one-parent families, with a particular emphasis on the needs of the child(ren); and to provide professional services for people experiencing crisis pregnancy. (b) To achieve equality and social inclusion for all members of all one parent families in Ireland.

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

### **2.2 Employees and Volunteers**

As of 31 December 2023, One Family had 39 staff members of which 13 work full-time and 26 on a part-time basis. The full-time equivalent (FTE) therefore is 26.5 people. We currently have no volunteers other than the Board of Directors.

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

### **2.3 Board of Directors**

#### **2.3.1 Board Overview**

The Directors are elected at the AGM and operate under the Memorandum and Articles of Association as part of an overall Constitution document. The One Family Board Handbook guides members practically and this is reviewed and updated regularly as appropriate. Board members are limited in the time they can serve on the Board to a total of nine years. They formally step down after four years membership for re-election and they can be reappointed for an additional four years. It is important to maintain a balance between organisational knowledge and expertise with the need for new skills and accountability.

## **CHERISH CLG T/A ONE FAMILY**

### **DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **2.3.2 Board Succession**

Board members' skills and personal experiences are identified from our Board Membership Matrix which has been designed to deliver a team of people with a diverse mix of professional skills and personal experiences. Recruitment is undertaken through several channels including profiling, open calls, advertisement, recruitment events and word of mouth in line with our Board Recruitment Policy.

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

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

## CHERISH CLG T/A ONE FAMILY

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

#### 2.3.3 Board Transitions in 2023

There was one Board membership change in 2023 detailed below:

Director	Role at 1 January 2023	Change	Role at 31 December 2023
John Bohan	Board member and member of the Finance and Audit Committee	Resigned in September 2023	No longer on the Board
Jack Eustace	Board member, Company Secretary and member of the Governance Committee	Appointed Company Secretary in October 2023	Board member, Company Secretary and member of the Governance Committee
Éimear Fisher	Board member and member of the Finance and Audit Committee	No change	Board member, Treasurer and chair of the Finance and Audit Committee
Jennifer Good	Board member and Company Secretary	Resigned as Company Secretary in October 2023	Board member
Helen Hall	Chairperson	No change	Chairperson of the Board and chair of the Support and Supervision Committee
Nuala Haughey	Board member and member of the Governance Committee	No change	Board Member, Chair of Governance Committee and member of the Support and Supervision Committee
Donagh McGowan	Board member and member of the Governance Committee	No change	Board member and member of the Governance Committee
Rosemary Wokocha	Board member and member of the Finance and Audit Committee	No change	Board member and member of the Finance and Audit Committee
Breda Murray	Board member and member of the Finance and Audit Committee	New as Board member in October 2023	Board member and member of the Finance and Audit Committee

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

## CHERISH CLG T/A ONE FAMILY

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

#### 2.3.4 Board Meetings

##### Conflict of Interest

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

##### Board meetings

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

The Board operates in accordance with the One Family Board Handbook which was updated in 2022. The Board meets up to eight times per year and holds an annual away day. In 2022 the Board meetings and some of the committee meetings were held remotely whilst our annual away-day was held in-person. As with good practice in charities, Board members are voluntary and do not receive remuneration. The CEO reports to the Board but is not a member. She participates along with other members of the staff team on committees as appropriate and as requested. The CEO reports to the Board at regular meetings.

This table details attendance at Board meetings by each Board member in 2023:

Name	Total							
	23 Jan	20 Mar	26 Apr	12 Jun	28 Aug	07 Oct	26 Nov	/7 meetings
John Bohan	✓	✓	✓	✓	✓	-	-	5/5
Jack Eustace	✓	✓	✓	✓	✓	✓	✓	7/7
Éimear Fisher	✓	✓	✓	✓	✓	✓	x	6/7
Jennifer Good	✓	✓	✓	✓	x	x	✓	5/7
Helen Hall	✓	✓	✓	✓	✓	✓	✓	7/7
Nuala Haughey	✓	✓	✓	✓	✓	✓	✓	7/7
Karen Kiernan	✓	✓	✓	✓	✓	✓	✓	7/7
Donagh McGowan	✓	x	✓	✓	✓	✓	✓	6/7
Rosemary Wokocha	✓	x	✓	x	✓	✓	✓	5/7
Breda Murray	✓	x	x	✓	x	✓	✓	4/7

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**2.3.5 Board Committees**

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

**Governance Committee**

In 2023, the Governance Committee focused on a thorough review of the updated Employee Handbook as well as several other key company policies, compliance with the Governance Code and a clear work plan.

**Terms of Reference**

**Composition**

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

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

**Functions and duties**

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

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

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

**Meetings**

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

**Reporting responsibilities**

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

The Committee shall, at least once a year:

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

## CHERISH CLG T/A ONE FAMILY

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

This table details attendance at Governance Committee meetings by each Board member for 2023:

Name	January 2023	April 2023	June 2023	/3 meetings
Jack Eustace	✓	✓	✓	3/3
Jennifer Good	✓	✓	✓	3/3
Nuala Haughey	✓	✓	✓	3/3
Donagh McGowan	✓	✓	x	2/3
Joanne Chee	✓	✓	✓	3/3
Karen Kiernan	✓	✓	✓	3/3

#### Finance & Audit Committee

The Finance & Audit Committee undertook ongoing review of budgets, cashflow, expenses and expenditure whilst updating the Financial Procedures Policy in 2023 and welcoming a new Finance Manager.

#### Terms of Reference

##### Composition

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

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

##### Functions and duties

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

1.1. Detailed review of the financial management of One Family on behalf of the Board, including:

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



## CHERISH CLG T/A ONE FAMILY

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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

#### Meetings

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

#### Reporting responsibilities

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

#### Review

The Committee shall, at least once a year:

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

# **CHERISH CLG T/A ONE FAMILY**

## **DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

This table details attendance at Finance & Audit Committee meetings by each Board member and staff member for 2023:

<b>Name</b>	<b>10th Jan</b>	<b>22nd Feb</b>	<b>12th April</b>	<b>19th July</b>	<b>23rd Aug</b>	<b>20th Oct</b>	<b>/6 Meetings</b>
John Bohan	√	√	√	√	x	-	4/5
Éimear Fisher	√	√	√	√	√	√	6/6
Rosemary Wokocha	√	√	√	x	√	√	5/6
Bernadette Donlon (outgoing Finance Manager)	√	√	√	√	√	√	6/6
Karen Kiernan	√	√	√	√	√	√	6/6
Charlotte Moore (new Finance Manager)	-	-	-	-	-	√	1/1

### **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 2023.

### **Terms of Reference**

#### **Composition**

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

#### **Functions**

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

In fulfilling these functions, the Committee shall:

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

## CHERISH CLG T/A ONE FAMILY

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

- 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.

This table details attendance at Support & Supervision Committee meetings by Board member and CEO for 2023:

Name	25 January	14 September	2 meetings
Helen Hall	✓	✓	2/2
Nuala Haughey	✓	✓	2/2
Karen Kiernan	✓	✓	2/2

#### 2.3.6 Decision Making

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

##### General

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

##### Companies Act Requirements

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

## CHERISH CLG T/A ONE FAMILY

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

#### Board Management

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

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

#### 2.3.7 Reporting

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

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

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

#### 2.4 Uncertainty Management

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

- Strategic
- Management
- Operational
- Financial.

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 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 the charity's exposure to its major risks and to capitalise on available opportunities. All new projects and activities review uncertainties as part of planning. A specific Financial Uncertainties Register is also maintained and monitored by the Finance & Audit Committee.

## CHERISH CLG T/A ONE FAMILY

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

#### 2.4.1 Principal Risks and Uncertainties

The Directors of One Family are aware of the statutory obligations in relation to providing a fair review of the company's development and performance. The Directors are satisfied that the principal financial risk facing the company is the availability of continued funding from the government. The Directors have addressed this 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 a tighter labour market, increased wage costs and cost of living crisis 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.

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

#### 2.5 Remuneration and Performance

One Family has a staff grade and salary scale system in place that was devised according to role size and was aligned to the 'National Guide to Pay & Benefits in Community, Voluntary & Charity Organisations 2022' report. One Family updated its Remuneration policy in late 2023.

The CEO receives a salary in line with the grade for the role. She is the only person to receive a salary over €65K. All staff members participate in monthly support and supervision with their line managers. In addition, certain roles attend external clinical and role clarification supervision. Each service holds regular team meetings.

All staff work under a service and/or individual work plan which is devised based on the Strategic Plan 2022-2024. Performance is regularly reviewed through this system and all staff members participate in an annual review in Q1 with their line manager. All staff work in accordance with One Family's Employee Handbook; the One Family Manual; the Health & Safety Policy; the Data Protection Policy; Child Protection Policy and their individual service policies and procedures.

##### 2.5.1 Key Management Remuneration

Remuneration paid to key management staff in 2023 amounted to €405,401 (2022: €382,468) key management staff includes

- CEO (full-time)
- Director of Parenting Services (full-time),
- Programmes & Information Manager (full-time),
- MyOptions Manager (full-time)
- Finance & Data Manager (full time up to October, remaining months part-time)
- Counselling Manager (full-time)
- Communications & Events Manager (part-time)
- Policy Manager (part time)
- Office Manager (part-time up to October, now full-time role).

#### 2.6 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
- SORP
- Compliance with QQI Quality Assurance Standards as a Registered Provider
- HSE Sexual Health & Crisis Pregnancy Programme's Governance Framework.

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**2.6.1 Legal Compliance**

The strategic plan commits the organisation to ensuring that the Charity's Board and management complies with relevant legal and regulatory requirements and that appropriate internal financial and risk management controls are in place. In 2023, One Family submitted its Annual Report to the Charities Regulator, its reports under the Lobbying Register and returns for the Companies Registration Office on time. The Charity is compliant with the European Union (Anti-Money Laundering: Ownership of Corporate Entities) Regulations 2019. As a charitable company there are no 'beneficial owners' of the entity, and therefore the senior managing officials, comprising the Directors/ Trustees and CEO appear in the Central Register of Beneficial Owners.

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

**CHERISH CLG T/A ONE FAMILY**  
**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. Financial Review**

**3.1 Results for the year ended 31 December 2022**

The financial results for the year ended 31<sup>st</sup> December 2023 are set out in the Statement of Financial Activities. These results show a net surplus of €22,051 (2022: surplus €61,638).

Income totalled €1,501,233, an increase of 0.86% on the prior year (2022: €1,488,424). In 2023 One Family received a total of €961,958 in grants from state sources (a full list of state funders is provided on the following page), €80,063 from philanthropic organisations, €427,225 from earned income and €31,987 in corporate and individual donations.

Total resources expended amounted to €1,479,181, an increase of 3.67% on 2022 (2022: €1,426,786).

**3.2 Reserves policy**

Reserves of at least one month and up to 6 months of the estimated running costs will be held in liquid funds in a bank deposit account at any one time. All funds held are unrestricted.

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

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

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

One Family's reserves held on deposit on 31<sup>st</sup> December 2023 are €466,969 (2022: €419,331). Current monthly costs for the organisation are approximately €130,000 (salaries, programme and overheads costs). Therefore, current reserves are sufficient for 3.6 months.

**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<sup>st</sup> December 2023 is €69,810 (2022: €55,779).

Where reserves exceed the target minimum level of running costs and the sinking fund allowance, the Finance and Audit Committee propose to designate the excess to address the increasingly high governance requirements costing One Family additional staff, consultancy time and expertise. Information technology, security, finance, human resources, and data protection are crucial in providing support to the delivery of our services. We are not funded by the state to the level we require to adequately meet these demands and we need to build a fund from our unrestricted reserves to support the relevant staff roles on an ongoing basis.

**3.3 Investment Policy**

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

## CHERISH CLG T/A ONE FAMILY

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

#### **3.4 Apportionment Policy**

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

#### **3.5 Tax Clearance**

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

#### **3.6 Events since the year end**

The Board of One Family have considered the impact on the organisation of the events subsequent to the balance sheet date. The Board consider that the balance sheet has not been impacted on events since the year end and as a result no adjustment has been made to the financial statements for the year ended 31 December 2023.

#### **3.7 Accounting Records**

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

#### **3.8 Going Concern**

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

#### **3.9 Principal Funding Sources**

A full list of state funders is provided on the following page. All grants are expended in line with the service level agreements.



**CHERISH CLG T/A ONE FAMILY**

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**4. Funding**

**Grants 2023**

One Family received the following grants in 2023 and they are disclosed in line with circular 13/2014 issued by the Department of Public Expenditure and Reform.

Name of Grantor and amount of the grant taken to income	Name of Grant	Purpose of Grant	The amount and term of the grant	The amount of the grant taken to income 2023	Deferred at year end:
HSE  Sexual Health and Crisis Pregnancy Programme (SHCPP) €405,000	Funding via a HSE Service Arrangement to provide family supports in Counselling, Information, Adult Education, Reception and Childcare	Salaries, training, events and overheads	€405,000 12 months	€405,000	
HSE  Sexual Health and Crisis Pregnancy Programme (SHCPP) €18,802	S39 Pay Restoration agreement	Salaries	€18,802 12 months	€18,802	
HSE  Sexual Health and Crisis Pregnancy Programme (SHCPP) €14,937	Once-off inflationary grant	Overheads	€14,837 12 months Received August 2023	€10,948	€3,889
HSE  Sexual Health and Crisis Pregnancy Programme (SHCPP) €30,460	Funding to develop and implement an online CRM system	Fund CRM developer, licenses, and staff training	€50,000 Received Jan 2021, spent by June 2023	€5,985	
Department of Rural and Community Development €90,483	Funding via Pobal under the Scheme to Support National Organisations (SSNO) contract. This core grant is restricted to part-fund	Salaries	€273,000 over a 3-year period from July 2022 – June 2025 €45,483	€90,483	

**CHERISH CLG T/A ONE FAMILY**

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Administration, Policy and Communications				
TUSLA Child and Family Agency €195,125	Separating Well for Children Service. To provide family supports in Counselling, Parenting and Play & Creative therapies for children	Salaries, overheads	€191,152 plus a portion of once-off pay restoration funding €3,973 12 months	€191,152	€3,973
TUSLA Child and Family Agency   HSE South Western €40,173	This funding contributes towards the cost of overheads, office administration and staff salaries	Salaries, overheads	€39,357 plus a portion of once-off pay restoration funding, €817 12 months	€39,357	€817
Department of Social Protection and European Commission €155,058	Lone Parents Digital Activation. This project is co-funded by the European Commission under the European Programme for Employment and Social Innovation (EaSI) 2014-2020	Salaries, training, events and overheads	€314,999 over a 3-year period from November 2021 – May 2024	€155,058	
DFHERIS / SOLAS / City of Dublin ETB / ALCE Grant Aid €38,110	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	€38,110 12 months	€38,110	
OLC Ireland Trust Fund at The Community Foundation for Ireland €5,000	Develop e-learning and on-line parenting courses	Salaries	€5,000 May 2023 – February 2024	€3,912	€1,088
Indeed, Ireland Trust Fund at The Community Foundation for Ireland €40,000	Therapeutic support and vouchers to lone parents who want to progress to education and employment	Salaries for services, vouchers for families, and overheads	€40,000 September 2023 – September 2024	€12,391	€27,609

CHERISH CLG T/A ONE FAMILY

DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023

Bank of Ireland Cost of Living Ireland Trust Fund at The Community Foundation for Ireland €50,000	Support for One- Parent Families in the Cost-of-Living Crisis	Salaries, vouchers for families, and overheads	€50,000 May 2023 – January 2024	€48,933	€1,067
Rethink Mná na hÉireann Fund €27,000	Assist the project entitled <i>New Futures Employability Supports for Women Parenting Alone</i>	Salaries and overheads	€135,000 over a 3-year period from October 2023 – May 2026	€2,897	€24,103
Childrens Rights Alliance (CRA)	Address holiday hunger by providing direct food provision vouchers, to children and families during Christmas 2023	Food vouchers	€10,835 December 2023 One month	€10,835	

CHERISH CLG T/A ONE FAMILY

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**5. Audit**

**5.1 Statement of relevant audit information**

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

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

**5.2 Auditors**

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

On behalf of the Board



Director



Director

Date: 28/6/24

## CHERISH CLG T/A ONE FAMILY

### DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

On behalf of the board

  
\_\_\_\_\_  
Director

Date: 28/6/24

  
\_\_\_\_\_  
Director

## **CHERISH CLG T/A ONE FAMILY**

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

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

##### **Opinion**

We have audited the financial statements of Cherish CLG t/a One Family (the 'Company') for the year ended 31 December 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2023 and of its profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

##### **Conclusions relating to going concern**

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

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

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

##### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

## **CHERISH CLG T/A ONE FAMILY**

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

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

We have nothing to report in this regard.

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

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

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

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

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

#### **Matters on which we are required to report by exception**

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

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

#### **Respective responsibilities and restrictions on use**

##### **Responsibilities of directors**

As explained more fully in the Directors' Responsibilities Statement on page 34, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

## CHERISH CLG T/A ONE FAMILY

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

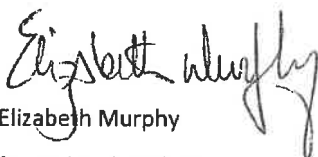
#### Auditors' responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditors' Report.

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

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Elizabeth Murphy

for and on behalf of

**Duignan Carthy O'Neill Limited**

Chartered Accountants & Statutory Audit Firm

84 Northumberland Road  
Ballsbridge  
Dublin 4

28 June 2024



**CHERISH CLG T/A ONE FAMILY**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME & EXPENDITURE)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

		2023			2022		
		Restricted Funds	Unrestricted Funds	Total Funds	Restricted Funds	Unrestricted Funds	Total Funds
		€	€	€	€	€	€
<b>Income from:</b>							
Donations	5	11,626	4,723	16,349	7,113	3,936	11,050
<b>Charitable activities:</b>							
- Charges for services		-	427,225	427,225	-	387,191	387,191
- Statutory grants		961,958	-	961,958	1,016,748	-	1,016,748
- Other grants		80,063	-	80,063	58,183	-	58,183
Other activities		-	15,638	15,638	-	15,253	15,253
<b>Total Income</b>		<b>1,053,646</b>	<b>447,586</b>	<b>1,501,233</b>	<b>1,082,044</b>	<b>406,380</b>	<b>1,488,424</b>
<b>Expenditure on:</b>							
Raising funds, Events and campaigns		-	-	-	-	-	-
Charitable activities	6	(1,058,211)	(420,971)	(1,479,181)	(1,084,430)	(342,356)	(1,426,786)
<b>Total Expenditure</b>		<b>(1,058,211)</b>	<b>(420,971)</b>	<b>(1,479,181)</b>	<b>(1,084,430)</b>	<b>(342,356)</b>	<b>(1,426,786)</b>
<b>Operating income/(expenditure)</b>	7	<b>(4,564)</b>	<b>26,616</b>	<b>22,051</b>	<b>(2,386)</b>	<b>64,024</b>	<b>61,638</b>
Interest payable		-	-	-	-	-	-
Interest earned		-	-	-	-	-	-
<b>Net</b>		<b>(4,564)</b>	<b>26,616</b>	<b>22,051</b>	<b>(2,386)</b>	<b>64,024</b>	<b>61,638</b>
Transfer between funds		-	-	-	-	-	-
Net movement in funds		(4,564)	26,616	22,051	(2,386)	64,024	61,638
<b>Reconciliation of funds:</b>							
Total funds brought forward		8,358	1,571,144	1,579,502	10,744	1,507,120	1,517,864
<b>Total funds carried forward</b>		<b>3,794</b>	<b>1,597,759</b>	<b>1,601,553</b>	<b>8,358</b>	<b>1,571,144</b>	<b>1,579,502</b>

Incoming and outgoing resources relate to continuing operations.

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

The notes on pages 41 - 57 form part of these financial statements.

**CHERISH CLG T/A ONE FAMILY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME & EXPENDITURE) (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**


**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Note	2023 €	2022 €
<b>Fixed assets</b>			
Tangible assets	9	879,291	899,853
		<u>879,291</u>	<u>899,853</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	11	17,857	16,294
Cash at bank and in hand	12	926,059	759,475
		<u>943,916</u>	<u>775,769</u>
Creditors: amounts falling due within one year	13	(221,654)	(92,926)
<b>Net current assets</b>		<u>722,262</u>	<u>682,843</u>
<b>Total assets less current liabilities</b>		<u>1,601,553</u>	<u>1,582,696</u>
Creditors: amounts falling due after more than one year	14	-	(3,194)
<b>Net assets</b>		<u><u>1,601,553</u></u>	<u><u>1,579,502</u></u>
<b>Capital and reserves</b>			
Other reserves - Unrestricted		839,566	839,566
Restricted funds		3,794	8,339
Accumulated funds - Unrestricted		758,193	731,597
<b>Shareholders' funds</b>		<u><u>1,601,553</u></u>	<u><u>1,579,502</u></u>

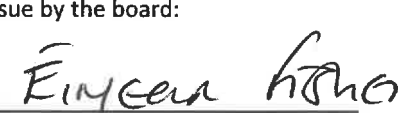
The financial statements were approved and authorised for issue by the board:

Director

Date:

  
 28/6/24

Director



The notes on pages 41 to 58 form part of these financial statements.

## CHERISH CLG T/A ONE FAMILY

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 €	2022 €
<b>Cash flows from operating activities</b>		
Surplus for the financial year	22,051	61,638
<b>Adjustments for:</b>		
Depreciation of tangible assets	21,804	20,439
(Increase)/decrease in debtors	(1,563)	530
Loss on Disposal	422	-
Increase/(decrease) in creditors	125,534	(111,881)
<b>Net cash generated from operating activities</b>	<b>168,248</b>	<b>(29,274)</b>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(1,664)	(24,749)
<b>Net cash from investing activities</b>	<b>(1,664)</b>	<b>(24,749)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>166,584</b>	<b>(54,023)</b>
Cash and cash equivalents at beginning of year	759,475	813,498
<b>Cash and cash equivalents at the end of year</b>	<b>926,059</b>	<b>759,475</b>
<b>Cash and cash equivalents at the end of year comprise:</b>		
Cash at bank and in hand	926,059	759,475
	<b>926,059</b>	<b>759,475</b>

The notes on pages 41 to 58 form part of these financial statements.

## CHERISH CLG T/A ONE FAMILY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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 2023.

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

#### 2. Company Name

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

#### 3. Accounting policies

##### 3.1 Basis of preparation of financial statements

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

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

The following principal accounting policies have been applied:

##### 3.2 Incoming Resources

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

##### Government and other agency grants

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

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

##### Donations Income

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

## CHERISH CLG T/A ONE FAMILY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 3. Accounting policies (continued)

##### Other Charitable Activity Income

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

#### 3.3 Resources Expended

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

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

#### 3.4 Pensions

##### Defined contribution pension plan

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

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

#### 3.5 Tangible fixed assets

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

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

Depreciation is provided on the following basis:

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

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

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

## CHERISH CLG T/A ONE FAMILY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 3. Accounting policies (continued)

##### 3.6 Debtors

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

##### 3.7 Prepayments

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

##### 3.8 Cash and cash equivalents

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

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

##### 3.9 Creditors

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

##### 3.10 Provisions

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

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

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

##### 3.11 Deferred Income

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

## CHERISH CLG T/A ONE FAMILY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 3. Accounting policies (continued)

##### 3.12 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 within 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 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

## **CHERISH CLG T/A ONE FAMILY**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **3. Accounting policies (continued)**

##### **3.12 Financial instruments (continued)**

price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

##### **3.13 Reserves**

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

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

##### **3.14 Fund Accounting**

The following funds are operated by the charity:

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

##### **3.15 Employee Benefits**

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

##### **3.16 Holiday pay accrual**

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

##### **3.17 Taxation**

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



## CHERISH CLG T/A ONE FAMILY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

##### **Going Concern**

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

The company continued to trade during 2023, and had a surplus of €22,051. At 31 December 2023, it has net current assets of €722,262 and net assets of €1,601,553.

## CHERISH CLG T/A ONE FAMILY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 5. Income

Income represents the total of grants related to the year.

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

	Deferred to 2024 €	Per Financial Statements 2023 €	Per Financial Statements 2022 €
<b>Charitable Activities</b>			
DFHERIS   City of Dublin ETB   ALCE Grant Aid	-	38,110	31,722
DFHERIS   City of Dublin DETB   MAED Fund (Note 15)	-	2,900	2,900
DFHERIS   City of Dublin ETB   REACH Fund	-	3,680	-
DCEDIY   Pobal   CCSS	-	-	(280)
DCEDIY   What Works Fund	50,000	-	-
DCYA   Early Year Capital Grant Amortisation	-	-	(395)
Department of Rural and Community Development   Pobal Scheme to Support National Organisations (SSNO)	-	90,967	90,483
European   DCEDIY   ESF Peil II	-	-	110,943
European Union   Department of Social Protection   EaSi	-	155,058	69,499
HSE - National Lottery	-	-	500
HSE Sexual Health and Crisis Pregnancy Programme (HSE SHCPP)	-	405,000	405,000
HSE SHCPP   S39 Pay Restoration	-	18,801	11,622
HSE SHCPP Amortisation	-	-	9,820
HSE SHCPP   Salesforce	-	5,985	30,460
HSE SHCPP   Once off inflationary grant	3,889	10,947	-
IHREC	-	-	10,620
Tusla Child and Family Agency   HSE South West	817	39,357	39,357
Tusla Child and Family Agency   Separating Well Service	3,973	191,152	201,497
Tusla Child and Family Agency   Other	-	-	3,000
	-	-	-
	<b>58,679</b>	<b>961,957</b>	<b>1,016,748</b>

## CHERISH CLG T/A ONE FAMILY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### Charitable activities (contd.)

	Deferred to 2024 €	Per Financial Statements 2023 €	Per Financial Statements 2022 €
The Community Foundation for Ireland   Equipment grant 2020	-	1,095	1,095
The Community Foundation for Ireland   OLC	1,088	3,912	5,000
The Community Foundation for Ireland   RTE Toy Show Fund	-	-	48,888
The Community Foundation for Ireland   Beacheaire Fund	-	-	3,200
The Community Foundation for Ireland   Indeed	27,609	12,391	-
The Community Foundation for Ireland   BOI Cost of Living Grant	1,067	48,933	-
Rethink Mná na hÉireann	24,103	2,897	-
CRA (Childrens Rights Alliance)	-	10,835	-
	<b>53,867</b>	<b>80,063</b>	<b>58,183</b>

	Deferred to 2024 €	Restricted 2023 €	Unrestricted 2023 €	Per Financial Statements 2023 €	Per Financial Statements 2022 €
<b>Other Trading Activities and Donations</b>					
Corporate Donations	-	-	2,297	2,297	5,125
Individual Donations	740	-	2,426	2,426	1,811
Make a Wish Come True Appeal	1,328	11,626	-	11,626	4,113
Other Income	-	-	15,638	15,638	15,253
Service fee   Charges   Training	47,257	-	427,225	427,225	387,191
Sherie de Burgh Memorial Fund	4,307	-	-	-	-
	<b>53,632</b>	<b>11,626</b>	<b>447,586</b>	<b>459,212</b>	<b>413,493</b>

#### Donations:

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

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

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

# CHERISH CLG T/A ONE FAMILY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 6. Expenditure

	Restricted	Unrestricted	2023	2022
<b>Expenditure on Raising funds</b>				
Fundraising, events and campaigns	-	-	-	-
<b>Expenditure on Charitable Activities</b>				
Salaries	874,521	353,222	1,227,743	1,131,111
Pensions	3,948	4,870	8,818	8,489
Events	41,837	1,153	42,990	9,180
Light & Heat	5,502	3,069	8,570	7,579
Printing, & Stationery	4,925	1,711	6,636	13,723
Travel, Subsistence & Volunteer costs	2,099	648	2,748	3,221
Postage & Carriage	4,485	297	4,782	1,577
Subscriptions and Journals	3,085	1,313	4,398	4,905
Telephone, Computer & Website costs	36,955	17,430	54,385	42,596
Legal & Professional	4,726	3,031	7,757	8,007
Project Consultants	-	-	-	92,019
Contract fees	6,275	2,640	8,915	6,220
Advertising	4,252	989	5,241	5,269
Staff Training	10,282	5,959	16,242	19,771
Staff Expenses	166	4,467	4,633	5,269
Board Expenses	-	186	186	-
Other Office Expenses	1,045	1,625	2,670	2,180
Equipment	12,250	1,478	13,728	2,299
Audit	3,280	1,532	4,812	4,736
Insurance	12,424	1,638	14,063	12,546
Security	278	256	534	841
Health & Safety	1,331	1,090	2,421	4,145
Cleaning, Repairs & Maintenance	11,667	2,724	14,391	20,428
Bank Charges	223	54	276	234
Loss on Disposal	-	439	439	-
Depreciation	12,656	9,148	21,804	20,439
<b>Total</b>	<b>1,058,211</b>	<b>420,971</b>	<b>1,479,181</b>	<b>1,426,786</b>

# CHERISH CLG T/A ONE FAMILY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### Analysis of Expenditure

	Restricted €	Unrestricted €	Total 2023 €	Restricted €	Unrestricted €	Total 2022 €
<b>Analysis of Expenditure between restricted and unrestricted</b>						
Family Support Services	1,016,837	419,513	1,436,350	1,018,096	312,021	1,330,118
Campaigns, Events, Policy & Research	29,747	13,084	42,831	59,354	37,314	96,668
	<u>1,046,584</u>	<u>432,597</u>	<u>1,479,181</u>	<u>1,077,450</u>	<u>349,335</u>	<u>1,426,786</u>

	Direct Costs €	Support Costs €	Total 2023 €	Direct Costs €	Support costs €	Total 2022 €
<b>Analysis of Expenditure between direct costs and support costs</b>						
Family Support Services	1,151,919	282,456	1,434,374	1,053,214	276,903	1,330,117
Campaigns, Events, Policy & Research	33,843	10,963	44,807	85,705	10,963	96,668
	<u>1,185,762</u>	<u>293,419</u>	<u>1,479,181</u>	<u>1,138,919</u>	<u>287,866</u>	<u>1,426,785</u>

# CHERISH CLG T/A ONE FAMILY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

	Support costs €	Total 2023 €	Support costs €	Total 2022 €
<b>Analysis of support costs</b>				
Staff and related costs	157,990	157,990	155,080	155,080
Office and Administration costs	55,353	55,353	64,393	64,393
Goverance costs	4,812	4,812	4,736	4,736
Finance	41,111	41,111	38,157	38,157
IT	34,170	34,170	25,501	25,501
	<u>293,436</u>	<u>293,436</u>	<u>287,867</u>	<u>287,867</u>

### Support Costs:

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

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

## 7. Surplus on ordinary activities before taxation

The operating surplus is stated after charging:

	2023 €	2022 €
Depreciation of tangible fixed assets	21,804	20,439
Defined contribution pension cost	<u>8,818</u>	<u>8,489</u>

## CHERISH CLG T/A ONE FAMILY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 8. Employees

Staff costs were as follows:

	2023 €	2022 €
Wages and salaries	1,113,312	1,026,262
Social insurance costs	114,431	104,849
Cost of defined contribution scheme	8,818	8,489
Other employee related costs	4,277	5,269
	<u>1,240,838</u>	<u>1,144,869</u>

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

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

	2023 No.	2022 No.
Family services	30	29
Administration	5	6
Communications and Policy	4	4
	<u>39</u>	<u>39</u>

As at 31 December 2023, One Family employed 39 staff members of which 13 work full-time and 26 on a part-time basis. The full-time equivalent (FTE) is 26.5 staff (FTE 23.8 in 2022).

	2023 No.	2022 No.
<b>The number of employees whose employee benefits (excluding employer pension costs) were:</b>		
€60,000 - €70,000	-	-
€70,000 - €80,000	-	-
€80,000 - €90,000	1	1
€90,000+	-	-
	<u>-</u>	<u>-</u>

#### Chief Executive's Remuneration

The CEO, Karen Kiernan received remuneration of €78,979 and a pension contribution of €3,619 in 2023 (2022: €78,979, €2,961 pension). She receives no additional benefits.

# CHERISH CLG T/A ONE FAMILY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 9. Tangible fixed assets

	Freehold land & buildings €	Fixtures and fittings €	Computer equipment €	Total €
<b>Cost or valuation</b>				
At 1 January 2023	914,837	18,367	68,839	1,002,043
Additions	-	-	1,664	1,664
Disposals	-	-	(2,630)	(2,630)
At 31 December 2023	914,837	18,367	67,873	1,001,077
<b>Depreciation</b>				
At 1 January 2023	50,316	18,367	33,507	102,190
Charge for the year on owned assets	9,148	-	12,639	21,787
Disposals	-	-	(2,191)	(2,191)
At 31 December 2023	59,464	18,367	43,955	121,786
<b>Net book value</b>				
At 31 December 2023	855,373	-	23,918	879,291
At 31 December 2022	864,521	-	35,332	899,853

### 10. Taxation

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



# CHERISH CLG T/A ONE FAMILY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 11. Debtors

	2023 €	2022 €
Income Receivable	1,173	2,925
Other debtors	2,875	-
Prepayments	13,809	13,369
	<u>17,857</u>	<u>16,294</u>

### 12. Cash and cash equivalents

	2023 €	2022 €
Cash at bank and in hand	926,059	759,475
	<u>926,059</u>	<u>759,475</u>

### 13. Creditors: Amounts falling due within one year

	2023 €	2022 €
Other Creditors	564	2,652
Trade creditors	15,079	6,300
Taxation and social insurance	30,783	24,389
Capital Grant (refer to note 15)	3,194	3,995
Accruals	5,856	8,136
Deferred income (a)	166,178	47,454
	<u>221,654</u>	<u>92,926</u>

(a) Deferred Income (Note 13(a)) relates to income received, where the related performance was not completed at year-end, in accordance with company policy. Refer to Note 3.2.

# CHERISH CLG T/A ONE FAMILY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 13(a) Deferred Income

	2023 €	2022 €
<b>Deferred income</b>		
Individual Donations	740	-
Sherie de Burgh Memorial Fund	4,307	4,133
EU Department of Social Protection   Easi	-	2,837
HSE SHCPP   Salesforce	-	5,984
Service income and fees (Counselling, Parenting, Professional development)	47,257	34,500
Make a Wish Come True Appeal	1,328	-
HSE SHCPP   Once off Inflationary grant	3,889	-
Tusla Child and Family Agency   Separating Well Service	3,973	-
Tusla Child and Family Agency   HSE South West	817	-
The Community Foundation for Ireland   OLC	1,088	-
The Community Foundation for Ireland   Indeed	27,609	-
The Community Foundation for Ireland   BOI Cost of Living Grant	1,067	-
Rethink Mná na hÉireann	24,103	-
DCEDIY   What works Fund	50,000	-
	<b>166,178</b>	<b>47,454</b>

## CHERISH CLG T/A ONE FAMILY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Sherie de Burgh memorial fund set up to commemorate the work of our late colleague Sherie de Burgh and her contribution to women's rights, Irish Society and supporting women with unplanned pregnancies and those parenting alone. Donations to this fund in 2023 will be deferred to 2024 to provide perinatal counselling services for mothers and to support vulnerable one-parent families.

Service fees of €47,257 will be deferred to 2024.

The Make a Wish Come True Appeal will continue to fund vouchers and activity packs for families throughout the year.

HSE SHCPP Once off inflationary deferred grant of €3,889 will fund rising costs in the first quarter of 2024.

Tulsa Child and Family agency portion of the S39 once-off pay restoration funding of €3,973 and €817 will be paid to staff in 2024.

The Community Foundation for Ireland | OLC project to develop e-learning and online parenting courses of €5,000 continues into February 2024 of which €1,088 is carried forward.

The Community Foundation for Ireland | Indeed. This funding runs from September 2023 - September 2024 to support parents who want to progress to education and employment. The full €40,000 was received in 2023, of which €27,609 will be carried forward to 2024.

Rethink Mná na hÉireann funding of €135,000 for a three-year period is for the New Futures Employability Supports for Women Parenting Alone project. Starting in September 2023 and running until 2026. €27,000 was received in 2023 of which €24,103 was carried forward to 2024.

Department of Children, Disability, Equality, Integration and Youth (DCEDIY) What Works project, starts in January 2024. The full grant of €50,000 is carried forward to 2024.

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

	2023	2022
	€	€
Government grants received (see note 15)	-	3,194
	<hr/>	<hr/>
	-	3,194
	<hr/>	<hr/>

## CHERISH CLG T/A ONE FAMILY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 15. Capital Grants

	At 1 January 2023 €	Released in year €	At 31 December 2023 €	At 31 December 2022 €
DFHERIS/City of Dublin ETB/MAED Fund	5,800	(2,900)	2,900	5,800
CFI   Capital grant amortisation	1,389	(1,095)	294	1,389
	<u>7,189</u>	<u>(3,995)</u>	<u>3,194</u>	<u>7,189</u>

#### Capital Grants (Contd.)

DFHERIS/SOLAS/City of Dublin ETB/MAEDF: A grant of €12,999 was received in 2021 to purchase digital technologies, €11,600 will be amortised to the accounts over four years.

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

	2023 €	2022 €
<b>Disclosure of Capital Grant</b>		
Capital grant (less than 1 year)	3,194	3,995
Government grants received (greater than 1 year)	-	3,194
	<u>3,194</u>	<u>7,189</u>

#### 16. Contingent liabilities

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

#### 17. Capital commitments

The company had no capital commitments at 31 December 2023.

#### 18. Related party transactions

Directors are entitled to be reimbursed for travel expenses incurred during the course of carrying out their duties. During the year ended 2023 the total expenses reimbursed amounted to €Nil (2022: €Nil). No other related party transactions took place during the year.

#### 19. Post balance sheet events

There were no significant events post the balance sheet date.

## **CHERISH CLG T/A ONE FAMILY**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **20. Controlling party**

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

#### **21. Pobal Grant**

Pobal Grant during the financial year, Cherish CLG t/a One Family received further funding under the Scheme to Support National Organisations (SSNO) grant of €273,000 (for the period 1 July 2022 to 30 June 2025) of which €90,967 was received in 2023.

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

#### **22. Approval of financial statements**

The board of directors approved these financial statements for issue on

**DETAILED INCOME & EXPENDITURE ACCOUNT  
FOR YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	€	€
<b>Income</b>		
Donations	4,723	3,936
DFHERIS   SOLAS   City of Dublin ETB/ALCE Grant Aid	38,110	31,722
DFHERIS   SOLAS   CDETB   MAED Fund	2,900	2,900
DCEDIY   Pobal   Community Childcare Subvention Scheme	-	(280)
DFHERIS   SOLAS   City of Dublin DTEB   REACH Fund	3,680	-
DECEIY   Pobal   Early Years Capital grants	-	(395)
Dept of Rural and Community Development   Pobal   Scheme to Support National Organisations	90,967	90,483
Department of Social Protection   EaSi	155,058	69,499
European Union   DCEIY   ESF Peil II	-	110,943
HSE National Lottery	-	500
HSE Sexual Health and Crisis Pregnancy Programme	405,000	405,000
HSE Sexual Health and Crisis Pregnancy Programme   S39	18,802	11,622
HSE Sexual Health and Crisis Pregnancy Programme	-	9,820
HSE Sexual Health and Crisis Pregnancy Programme   Salesforce	5,985	30,460
HSE Sexual Health and Crisis Pregnancy Programme	10,948	-
Irish Human Rights and Equality Commission	-	10,620
TUSLA Child and Family Agency   HSE South Western	39,357	39,357
TUSLA Child and Family Agency   Separating Well Project	191,152	201,497
TUSLA Child and Family Agency   Other grants	-	3,000
The Community Foundation for Ireland   OLC	3,912	5,000
The Community Foundation for Ireland   Beachaire Fund	-	3,200
The Community Foundation for Ireland   Equipment grant 2020	1,095	1,095
The Community Foundation for Ireland   RTE Toy Show fund	-	48,888
The Community Foundation for Ireland-Indeed	12,391	-
The Community Foundation for Ireland - BOI Cost of Living Grant	48,933	-
Rainbows Ireland	9,040	-
Childrens Rights Alliance	10,835	-
Service income and fees (Counselling, Parenting, Professional development)	418,185	387,191
Fundraising, events and campaigns	11,626	7,113
Rethink Mna na hEireann	2,897	-
Other income	15,638	15,253
	<b>1,501,233</b>	<b>1,488,424</b>
<b>Expenditure</b>	€	€
Salaries	1,236,560	1,131,111
Pensions	-	8,489
Production of resources	395	-
Events & Campaigns	42,990	9,180
Light & Heat	8,570	7,579
Printing, & Stationery	6,242	13,723
Travel, Subsistence & Volunteer costs	4,782	3,221
Postage & Carriage	2,748	1,577
Subscriptions and Journals	4,397	4,905
Telephone, Computer & Website costs	54,385	42,596
Legal & Professional	7,757	8,007
Project Consultants	-	92,019
Contract fees	8,915	6,220
Advertising	5,242	5,269
Staff Training	16,242	19,771
Staff expenses	4,633	5,269
Board expenses	186	-
Other Office Expenses	2,670	2,180
Equipment	13,728	2,299
Audit	4,812	4,736
Insurance	14,063	12,546
Security	534	841
Health & Safety	2,421	4,145
Cleaning, Repairs & Maintenance	14,391	20,428
Bank Charges	276	234
Loss on disposal	439	-
Depreciation	21,804	20,439
	<b>1,479,182</b>	<b>1,426,786</b>
<b>Operating Surplus</b>	<b>22,051</b>	<b>61,638</b>