

Cherish CLG TA One Family
8 Coke Lane, Smithfield, Dublin 7 D07 EN2Y

Raheny Accounts Limited TA Irish Accounts
6 Abbey Business Park
Baldoyle Industrial Estate
Dublin 13
D13 N738

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your work in connection with the end of year accounts of the company's financial statements for the year ended 31 December 2024. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

GENERAL

1. We have fulfilled our responsibilities as directors, as set out in the terms of your engagement letter under the Companies Act 2014, for preparing financial statements in accordance with applicable law and the accounting standards and being satisfied that they give a true and fair view and for making accurate representations to you.
2. All the transactions undertaken by the company have been properly reflected and recorded in the accounting records.
3. All the accounting records have been made available to you for the purpose of your accounts. We have provided you with unrestricted access to all appropriate persons within the company, and with all other records and related information requested, including minutes of all management and shareholder meetings.
4. The financial statements are free of material misstatements, including omissions.
5. We acknowledge regarding any restatement made to prior period financial statements that affects the comparative information.
6. The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.
7. We approve all decisions on issues requiring the exercise of judgment in relation to the provision of non-audit services (including year end adjustments and disclosures in the financial statements).

INTERNAL CONTROL AND FRAUD

8. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
9. There are no instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
10. There is no information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

ASSETS AND LIABILITIES

11. The company has satisfactory title to all assets and there are no liens or encumbrances on the company's assets, except for those that are disclosed in the notes to the financial statements.
12. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
13. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

ACCOUNTING ESTIMATES

14. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

LOANS AND ARRANGEMENTS

Cherish Company Limited By Guarantee T/A One Family
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2024

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

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

Cherish Company Limited By Guarantee T/A One Family

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

Directors	Helen Hall Éimear Fisher Nuala Haughey Donagh McGowan Rosemary Wokocha Brigid Murray Jack Eustace John Mannion (Appointed 14 September 2024) Aoife Desmond (Appointed 14 September 2024) Jennifer Good
Chairperson	Helen Hall
Company Secretary	Jack Eustace
Charity Number	CH 6525
Charities Regulatory Authority Number	20012212
Company Registration Number	45364
Registered Office	8/10 Coke Lane Dublin 7 D07 EN2Y Ireland
Auditors	Raheny Accounts Limited TA Irish Accounts Chartered Certified Accountants and Statutory Auditors 6 Abbey Business Park Baldoyle Industrial Estate Dublin 13 D13 N738
Principal Bankers	Bank Of Ireland 2 College Green Dublin 2
Solicitors	Shannon & O'Connor Solicitors 6 Hatch Street Lower Dublin 2

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

for the financial year ended 31 December 2024

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2024.

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

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

In this report the directors of Cherish Company Limited By Guarantee T/A One Family present a summary of its purpose, governance, activities, achievements, and finances for the financial year 2024.

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

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

Financial Review

The results for the financial year are set out on page 39 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity had gross assets of €2,055,863 (2023 - €1,823,207) and gross liabilities of €421,299 (2023 - €221,654). The net assets of the charity have increased by €33,011.

Directors and Secretary

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

Helen Hall
Éimear Fisher
Nuala Haughey
Donagh McGowan
Rosemary Wokocha
Brigid Murray
Jack Eustace
John Mannion (Appointed 14 September 2024)
Aoife Desmond (Appointed 14 September 2024)
Jennifer Good

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

The secretary who served throughout the financial year was Jack Eustace.

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1. 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

In addition to striving for fundamental legislative 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 encounter, 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.

2. Statements

2.1. Statement from our Chairperson – Helen Hall:

2024 was the third and last year of implementing our 2022-2024 Strategy and was another busy and successful year for the organisation. Our focus remained on our three strategy areas, which involved **practical support** and representation to members of families parenting alone or sharing parenting, and to people experiencing **unplanned pregnancy**, while simultaneously continuing to **build One Family** as a strong organisation. Across these areas, the Chief Executive's report and mine will outline achievements worthy of specific mention this year.

2.2 Represent, Champion, and Celebrate

We continued our excellent work on **policy change, research, and external communications**. Receiving funding to develop the **One Family Advocacy Project** from the UBIDAC fund via the Community Foundation was a really positive development. This brought to fruition a **long-term ambition** to have specific resources to support parents directly impacted by adverse policies and a pathway for them to share their experiences and stories with policy makers, media and the public. We began this project with a National Survey to develop a baseline of issues impacting one-parent families and look forward to the **development of this new project**.

Policy

2024 policy submissions included several to the Department of Social Protection and the Joint Oireachtas Committee on Social Protection on issues such as **child poverty targets, means-testing of one-parent families and our annual Pre-Budget Submission** for 2025.

We also made submissions to the Department of Energy, Climate & Communications regarding the next **Energy Poverty Action Plan**; to the **Court Services of Ireland** on the Development of its Strategic Plan 2024-2027; to the Department of Justice on its Expert Report Guidelines 2024. We participated in consultations with the Health Service Executive (HSE) in relation to its next **National Sexual Health Strategy**; the Court Service of Ireland on its ICT, Digital and Data Strategy; with the **Irish Human Rights and Equality Commission (IHREC)** on the draft guidelines as part of a civil society focus

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group.

We were delighted to again work with our colleagues in the **National One Parent Family Alliance (NOPFA)** and participated in lobbying events adjacent to the Houses of the Oireachtas, highlighting our **priorities for Budget 2025**. We appeared before two Oireachtas Committee hearings, giving One Family an opportunity to raise **family homelessness** and issues around **means-testing** as it relates to one-parent families.

We met with public representatives across the political spectrum as part of our **Budget 2025** work and then again in relation to their election manifestos in **November's general election**, taking the engagement opportunity to highlight the ongoing challenges for one-parent families and advocating for necessary political action.

While there were some positive developments in Budget 2025, we were disappointed that universal benefits were once again delivered, instead of **targeted measures for the children and families most in need**. We hope that this type of decision-making, which is not based on evidence, will end in the formation of the next government.

Research

We continued to collaborate with academics and researchers on key pieces of evidence-based research in relation to one-parent families, including work with Professor Conor O'Mahony in the **Child Law Clinic of UCC** (University College Cork) on the voice of children in family law cases; work with Dr Fiona Dukelow in UCC in relation to **lone parents' experience of higher education**; the review process of the **United Nations Committee on Economic, Social and Cultural Rights**, the expert body responsible for examining Ireland's implementation of its human rights obligations enshrined under the International Covenant on Economic, Social and Cultural Rights (ICESCR). We were also a member of the **Economic Social Research Institute's (ESRI)** steering group for its **research on housing and communities**.

We were delighted to receive funding for **our own research from the What Works Initiative** in the Department of Children, Equality, Disability, Integration and Youth. This research will be undertaken in partnership with The Separation Network and will lead to the **development of guidelines** on how to support **children in primary schools** living in separated families.

Referendum

One Family **campaigned for decades** to achieve a **referendum proposal** on the definition of family in our Constitution. **Our vision was, and remains, to have equality for all family types, regardless of marital status or number of parents**. We are acutely aware of the systemic discrimination inflicted on unmarried parents and their children over the years due to societal attitudes underpinned by the Constitution and unequal laws and policies enshrined in our legislation. Unfortunately, the referendum was lost when put to the people of Ireland and whilst we were devastated by this, **we will continue to work for equity and understanding for all families in Ireland**.

Governance

I am happy to report that our Board, its committees, and membership, continue to operate to **high standards** and that we **met all our governance requirements** and obligations. We retained all Board members in 2024 and worked to bring **new observers to the Board** to ensure **smooth succession in 2025** and beyond.

We invested significant time during 2024 to develop and complete our **new Strategic Plan 2025-2027**. We appreciate the support from Rethink Ireland and Mantra Strategy to achieve this.

It was challenging to manage the **Section 39 pay agreement** backpay for funded staff, as the process was extensive, and we only received additional funding from Tusla and the HSE. We also had to find funding to ensure pay parity for other roles in One Family. We need to do more to **educate and influence our funders** and the Charities Regulator to ensure that funding of key services must also include funding for the financial systems, governance and other background operations needed to deliver these essential public services.

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Finally, sincere thanks to the funders, supporters and policy makers who trust us to support and represent one-parent families and those with unplanned pregnancy in Ireland. **There is much urgent work to be done** to improve the lives of many living in one-parent families and we will continue to operate as strategically and authentically as possible to achieve this.

2.3 Statement from CEO – Karen Kiernan

2024 was an active year of **service delivery, campaigning, policy development and advocacy work**. There were challenges due to **funding and staff gaps** and as a result, many of our service statistics decreased slightly in 2024 as compared to the previous. Despite the challenges, we had a **massive increase in our online workshops** for parents with over **866 people attending** in 2024, and we provided **350 in-person parenting course** places through our outreach and partnership with other organisations in the community including St Vincent de Paul, New Communities Partnership, Merchants Quay and the After Care Recovery Group.

Services for Families

We **expanded some of our therapeutic services** through a series of small grants focussing on increased individual and group-based play therapy for children and the **provision of Rainbows groups** for children of bereaved and separated families, in partnership with local schools.

We continued to coordinate **The Separation Network** and were delighted to **launch a toolkit** focussing on supporting **front line practitioners** in their work with separated families at Tusla's Parent Support Champions National Symposium.

We secured funding to establish an **Infant Mental Health & Training Network** for Dublin 7 and Dublin 1 in partnership with ABC Grangegorman and The Wheel.

We continued our critical work to **raise and dispense funds to families for groceries, Christmas, and social outings**. We continued to provide confidential listening support and information on our national askonefamily helpline and through information pages on our website.

Short-term **funding from Indeed** enabled the **Counselling Service** to work with **additional parents** in 2024. We promoted internally to fill a vacant position on our counselling team.

The **My Options** phonenumber for unplanned pregnancy recruited a **Team Leader** and a new telephone counsellor for this service, delivered on behalf of the HSE. We finalised a **successful Service Level Agreement** for My Options, committing to a further **three years of delivery**.

Employability Programmes

Our **New Futures Employability Programmes** secured two new funders in 2024, Rethink Ireland's **Mná na hÉireann**, Women of Ireland Empowerment Fund and the **Beachaire Fund**. Monies from Rethink Ireland will support **90 female lone parents** through self-directed e-learning, online group workshops, regular one-to-one support, parent mentoring and our laptop loan scheme. The project is also part funded by **Bank of America** and the **Dormant Accounts Fund** and is committed to running until 2026.

Investment from the **Beachaire Fund** was secured after **New Futures** provided a case study for research which Beachaire commissioned on the value of community education for lone parents. Our **New Futures Employability Programme** is now funded to deliver both online and in-person programmes until June 2026.

2024 also saw the conclusion of our **European project** partnering with the Department of Social Protection (DSP) and partners in Greece and Finland to **support lone parents towards employability** and social inclusion. The project was funded by the Employment and Social Innovation (EaSI) strand of the European Social Fund Plus (ESF+) and the DSP **supported 60 parents**. We participated in project dissemination events and awaited final evaluation reports. Our goal is **secure funding to ensure mainstream provision** of our specialist employability bridging programmes to parents nationwide.

Sustaining a Strong Organisation

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Governance, strong cybersecurity, accessibility for service users and health & safety were significant focusses for our work in 2024. We began work on a major **upgrade of our website** and **agreed IT changes** with staff.

We completed a critical project that enhanced our operations, **improving service delivery** to one-parent families. By focusing on **data protection** and **service evaluation**, the project modernised internal systems ensuring client data can be analysed more quickly by services. Funded by the Department of Children, Equality, Disability, Integration, and Youth, the initiative was a collaboration with Enclude, a partner specialising in technology-driven development for community organisations and charities in Ireland.

With What Works funding, we successfully migrated our programmes service monitoring and evaluation (M&E) to **Salesforce**, improving data management and service evaluation. **Efforts are ongoing** to integrate all services into Salesforce for better impact assessment. A **GDPR audit** led to strengthened database security, limited access to user data and automated data retention processes, including anonymising user data per our retention policy. These steps are vital for enhancing **data security** and **supporting both staff and service users**.

It is a joy and privilege to work with the amazing team of staff, volunteers and Board members that are committed to One Family, our service users and to necessary policy and societal changes to achieve inclusivity and equality for all one-parent families in Ireland. **We are only as strong and informed as the parents and children who continue to place their trust in us** and it is our greatest privilege to play a small role in their life's journey.

It is critical that organisations such as **One Family continue to survive and thrive**, so that we can work strategically and in partnership with others to build an Ireland where every family and child is respected and cherished equally.

3 Strategy 2022-2024

2024 was the final year of our three-year strategic plan and we focused on reviewing what was achieved and planning for the future.

How will our vision become a reality?

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

- **Child poverty**
Child poverty rates in Ireland will be dramatically reduced as Government reaches its new child poverty target through a **National Child Poverty Action Plan** which will provide a range of universal and targeted services; targeted income transfers; inclusive employment and educational opportunities; the necessary targeting of one-parent families for additional supports based on evidence.
- **Family support services**
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**
All 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

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accountable to all our stakeholders, uphold excellent governance standards and deliver quality specialist services.

3.1 Policy Framework and Approaches

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

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

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

3.2 Development of the Strategy

One Family conducted a thorough consultation with families, funders, policy makers and other stakeholders to shape its 2022-2024 strategy, alongside reviews of its organisation and external environment. **The strategy has three main pillars**, each with specific activities that guide annual operational work plans. These activities are tracked through various metrics, including service data, policy submissions, funding, and staff engagement. In 2024, consultations and research were conducted to develop the **new 2025-2027 strategy**, which was finalised in December 2024.

4. Our Strategy in Action

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

This goal accounts for 96% of One Family's overall expenditure and includes 19% of service support costs.

4.1 Family Support Services

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 2024

In 2024, the **Parenting Service supported over 500 children and parents**, securing funding from sources like Dormant Accounts, the RTÉ Toy Show Appeal and the Katharine Howard Foundation. They engaged with the **Separation Network** and provided **professional training**. Participation in employability programs decreased due to funding shortages.

HSE funding allowed for the recruitment of a **Team Leader** and new telephone counsellor for the **My Options** phonenumber. The **One Family helpline managed 2,386 contacts and responded to 6,384**

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queries, mainly related to parental access, family law and finances. Critical funding through REACH supported improvements to the website and e-courses.

The Parenting Service also launched **group therapy for children**, established the **Infant Mental Health Network** and created a **breakfast club** for parents and children. The **Counselling Service** engaged with **173 new clients**, offering support for unplanned pregnancy and post-abortion issues. The Indeed grant for counselling to support one-parent families' return to education or employment ended in 2024.

Looking to 2025

The Parenting Service will **integrate infant mental health** into family support for parents with children aged 0-3 and **continue group programs** and therapy for children from one-parent families. Additional funding is needed to address the **increasing demand** from **separated parents, those facing domestic violence and high interparental conflict**.

The **My Options** service aims to strengthen partnerships with **abortion providers** to improve **support and information** for callers.

The **Programmes Service** will keep offering specialised **employability programs** through e-learning, online group classes, and in-person sessions, supported by Rethink Ireland's Mná na hÉireann Fund and the Beachaire Fund.

The **Counselling Service** will continue offering face-to-face and online support to individuals facing **complex unplanned pregnancy and post-abortion issues**, with a focus on migrant women who need specialised support.

Objective: Supporting children's ability to thrive in challenging family situations

Progress in 2024

With additional once-off funding we provided **increased play and art therapy** sessions for children aged 4-14 years. We also introduced **Rainbows Ireland groups** to schools in our local community and group therapy for children living in one-parent families.

Looking to 2025

We are seeking funding to **re-introduce teen counselling** and **increase our provision** of counselling for their parents.

Objective: Supporting parents' ability to cope with challenging situations through strengthening their mental health and social inclusion

Progress in 2024

In 2024, we continued offering **in-house parenting groups** for babies and social supports for isolated parents to help build their social networks. Due to a lack of mainstream funding, the number of employability courses decreased, but **83% of participants** in the **New Futures** Employability Programme's e-course reported **improved confidence and skills**. Counselling services were provided to women who faced a crisis pregnancy but later parented alone, with some using counselling to overcome barriers to education or employment. Listening support through the **askonefamily helpline** remains crucial for parents in distress or crisis.

Looking to 2025

We will introduce **Baby Massage** and continue to provide supports for infants and their parents. We want to seek strategic funding to **expand the provision of counselling** for people living in one-parent families as we know their mental health and social isolation is higher than other families.

Objective: Providing specialist services to support those using the family law courts

Progress in 2024

Our **Separating Well for Children** service continues to be in high demand as some families experience ongoing interparental conflict post-separation, often due to early life traumas.

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Our **askonefamily helpline** continued to respond to queries pertaining to family law, offering information and signposting; **28%** of all helpline queries related to **family law**.

Looking to 2025

We will seek funding to pilot a **regional model of Separating Well for Children** with Family Resource Centre partners. We will commence a **promotional campaign for our national helpline** to raise awareness of this important specialist service.

Objective: Expanding the provision of our proven services and programmes into local communities and in partnership with other service providers

Progress in 2024

With our colleagues in The Separation Network, we developed a **Practitioners Toolkit** around supporting separated families. This was designed to help disseminate the **Best Practice Guidance from Seen and Not Heard** research in 2022.

Looking to 2025

We will establish a **local Infant Mental Health Network** in our community. We will continue to offer **professional training** opportunities and seek to develop further **bespoke One Family training** to support front-line practice.

Objective: Promoting the understanding and provision of services to families sharing parenting of their children

Progress in 2024

We were successful in securing funding from What Works (DCEDIY) and partnered with The Separation Network to carry out research and develop **Best Practice Guidance** around how school communities at primary level can support children's needs post-separation.

Looking to 2025

We will undertake the research above and continue to partner with several academic institutions on relevant research.

Objective: Mainstream those services which are proven to be effective and needed by one-parent families around Ireland

Progress in 2024

We secured funding to deliver our **New Steps and New Futures** Employability Programmes online and in-person **until 2026**.

Looking to 2025

We will seek funding to pilot our **Separating Well for Children** service on a **regional basis** as a step towards mainstream national provision of this highly successful and cost-effective employability, so it is available nationally to lone parents.

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

Progress in 2024

All parenting supports were made **hybrid**, increasing accessibility to parents. All **employability supports and programmes** were delivered **online during 2024**, increasing nationwide provision. Our adult **counselling services were offered as a hybrid** (in-person, by phone and online) to increase accessibility nationwide.

Looking to 2025

We will seek funding to **develop our suite of programmes** for lone parents. We will **resume in-person** delivery of our **New Futures Employability Programme** and continue to provide programmes through live online classes and self-directed e-learning via our **online learning platform**.

Objective: Providing training and development opportunities to professionals and employers working with

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one-parent families

Progress in 2024

Through our coordination of The Separation Network, we enabled/provided professional training to 338 front line practitioners. We also authored the new **Practitioners Toolkit - Supporting Front Line with Separated Families**.

Looking to 2025

We will undertake an **audit of the professional trainings we currently provide**, look at gaps for frontline practitioners nationally and seek funding for **new training courses** or workshops.

4.2 Strategic Goal 2: Represent, Champion, and Celebrate

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

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

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

Objective: Advocating to Government to develop and reach targets for the minimisation of child poverty and its negative impacts

Progress in 2024

We continued our active participation in bodies such as the National One Parent Family Alliance (NOPFA), European Anti-Poverty Network (EAPN), the Children's Rights Alliance, the Irish Human Rights and Equality Commission (IHREC), the Labour Market Access Group, Roadmap for Social Inclusion Linkage Group, the Department of Social Protection (DSP) Consultative Forum re one-parent families, the National Child Poverty Target Public Consultation and the Community Platform. Through this work, we **highlighted the disproportional rates of child poverty in one-parent families** and called for **targeted measures** in our joint Pre-Budget Submissions for 2025 with NOPFA rather than high-cost universal measures. We participated in workshops with the Minister for Social Protection at the National Economic Dialogue and Pre-Budget Forum.

Looking to 2025

With our partners in NOPFA we will seek funding to resource the alliance to **work on decreasing child and family poverty in one-parent families**. We will maximise our participation in government consultation events such as the Social Inclusion Forum, National Economic Dialogue, Pre-Budget Forum, and post-Budget briefings. We will continue to use **research and evidence to call for targeted investment** in Ireland's poorest children and families.

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

Progress in 2024

We continued our membership of the Department of Justice's Family Justice Development Forum, as well as the Family Justice Cross Functional Communications Group, the Court Service Board's Family Law Development Committee, the Civic Society Forum, the Dublin Family Courts Project Board, the Legal Aid Board's External Consultative Panel and Domestic Violence group, as well as the Dublin Circuit Family Court Users' Group. We supported a campaign on the Family Courts Bill, submitted to the Court Service on its Strategic Plan and called for investment in out-of-court **family law supports** in our Pre-Budget Submission for 2025 and our General Election manifesto.

Looking to 2025

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We will focus at least one event on family law reform policy and research work. We will seek engagement with the new Minister for Justice, relevant officials and partners to ensure the next iteration of the **Family Justice Strategy** and implementation plan focuses on services for families. We will maintain active membership of all relevant committees and participate in consultations on expert reports for courts, and other relevant issues. Through our ongoing participation in the **Coalition for Children Living with Domestic and Sexual Violence** we will seek **funds to resource** the work of this important group.

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

Progress in 2024

We participated in **30 policy consultations, submissions, meetings and advocacy activities**. We wrote eleven policy submissions, both independently and in partnership. We presented a **case study** on access to **bridging education for lone parents** at the Child Poverty Summit. Additionally, we presented to the Joint Committee on Social Protection regarding the impact of **means testing** on the social welfare system and used the **general election** to engage political parties about their manifestos and Programme for Government.

Looking to 2025

Our new strategy commits us to continuing to "Inform and influence policy makers using a wide range of tools, driving collaborative advocacy across the sector". We will develop a suite of **short policy position papers based on parents' priorities in our Advocacy Project**. We will use these, as well as the experiences of service users, to inform the development of responses in submission calls to policy makers as opportunities arise.

Objective: Listening to one-parent families so we can directly translate their lived experience into relevant policy positions

Progress in 2024

Our policy and media engagements are informed by our work with one-parent families as we use a practice to policy methodology. Our **new Advocacy Project** started in late 2024 with a **national survey** designed to capture the **experiences and priorities of people** living in one-parent families around Ireland. We secured funding from Department of Children, Equality, Disability and Integration and Youth's (DCEDIY) What Works fund to **research guidelines** to support children from separated families in primary schools.

Looking to 2025

We will **develop research guidelines** to best support children from separated families in primary schools. We will continue to consult parents on our main policy positions, particularly our **Pre-Budget Submission for 2026**. Our Advocacy Project will provide a direct pathway to hear from parents impacted by budget-related decisions and what their lived priorities are.

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 2024

We participated in a dissemination event with the Department of Social Protection on an EU-funded project and an **EaSI webinar**. We attended the **IHREC conference** on socio-economic equality in employment, where **Michelle**, a parent who completed the New Futures program, **shared her inspiring story** of navigating education and work as a lone parent.

We secured **35 media placements** highlighting the experiences of one-parent families, including coverage in national outlets like **The Irish Times, Irish Independent, and RTÉ 6.1 News**, especially during the referendum campaign.

Through our Parents' Media Panel, we featured a piece in **The Irish Independent on Budget 2025**, addressing its limited impact on one-parent families. Geraldine Kelly, Director of Parenting and Professional Services, provided advice on managing separation and co-parenting over the Christmas period in the **Irish Examiner**. Additionally, we used data from our Advocacy Project's survey to **inform our General Election manifesto**.

Looking to 2025

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One Family is excited by the **strong interest from parents** in our **Advocacy Project**. In 2025, we will offer **support and training** to empower **parents to advocate directly** to policymakers on issues that matter to them. We will also support parents who want to share their stories in the media.

We plan to **create a video** featuring parents from the **New Futures Employability Programme** to highlight their experiences for potential funders and policymakers.

Our new Strategy 2025-2027 includes a commitment to **strengthening storytelling** by creating a story bank of **families' experiences** with issues such as poverty, family law, unplanned pregnancy, homelessness and separation.

Objective: Working for Constitutional reform of Article 41.3 to ensure equality for all families

Progress in 2024

We worked with a coalition of civil society organisations calling for a **YesYes vote** in the referendums. The referendum proposal in relation to the definition of family was defeated in March 2024.

Looking to 2025

We will build on learnings from the referendum to continue to work to **improve the lives of lone parent and unmarried families** in partnership with others, in particular through the National One Parent Family Alliance (NOPFA).

4.3 Strategic Goal 3: Sustaining a Strong Organisation

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

This goal supports the Strategic Goals 1 and 2

Our success in achieving favourable results is reliant on the effectiveness of our supporting strategies, systems, resources and teams. 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.

Objective: Ensuring excellent governance and compliance

Progress in 2024

We met all governance requirements including our **fourth compliance statement to the Charities Regulator**. Through widespread consultations and lots of research and meetings, we developed our next Strategic Plan 2025-2027.

Looking to 2025

We will ensure we continue to **meet all governance requirements** including to the Charity Regulator, the Companies Registration Office, our funders and the Standards in Public Office Commission (SIPO). We will implement our new Strategy, developing a suite of **dropdown strategies across the organisation**.

Objective: Securing stable funding to meet the increasing demand for our family support services

Progress in 2024

Our income remained stable at **€1.7 million** (€1.5 million in 2023) with many small grants increasing our ability to provide **additional services** to families.

Looking to 2025

We will focus on **larger, more strategic grants** to deliver services and meet our governance requirements. We will commission an expert to support us in an **audit of our financial planning** to

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strengthen our **unrestricted and multi-annual funding**.

Objective: Working in partnership with others to be as effective as possible in-service delivery, policy work and communications

Progress in 2024

We are involved in **40 committees, boards and working groups**. We chaired the National One Parent Family Alliance (NOPFA), coordinated The Separation Network and secured funding for a local Infant Mental Health Training Network. We also participated in an **International Single Parents Day campaign** and co-led the **YesYes national civil society campaign** for the Family and Care Referendums. In partnership with Bank of America, we provided **skills workshops and mock interviews** for parents in our employability programmes.

Additionally, we took part in the **inaugural seminar of the Vulnerability and One Parent Family Network (VOPN)** in Glasgow, an international group of academics, historians, and Non-Government Organisations (NGOs).

Looking to 2025

We plan to **review and focus our external representation** to align resources with areas of expertise. We will continue supporting The Separation Network, Infant Mental Health Network, and NOPFA, and **launch an animated video for VOPN on Single Parents Day** in March. **Microsoft will assist** with employability support for **New Futures learners**. My Options and the askonefamily helpline will **collaborate with a newly formed network** of helplines across Ireland.

Objective: Ensuring excellent evaluation, monitoring, and data collection systems

Progress in 2024

We completed the 'What Works' project to strengthen our Monitoring & Evaluation (M&E) systems, producing a related video.

Looking to 2025

We are transitioning other services to a more **robust and appropriate M&E framework**, with the aim of **integrating them all into our CRM system**. We are seeking funding to incorporate e-course service user data as well, enabling us to gain a clearer view and understanding of our client journey.

Objective: Managing and supporting our staff team positively and proactively

Progress in 2024

We met the **funding agreement for staff pay increases**, had some lovely staff appreciation days and invested in our outdoor terrace as a reflection space for staff.

Looking to 2025

As part of Strategic Plan 2025-2027 we will undertake an **organisation-wide culture audit and the develop a People & Culture plan**, with expert help. We will review and strengthen our internal communications and work to increase staff satisfaction.

Objective: Generating unrestricted income to meet the additional needs of the organisation

Progress in 2024

We upgraded one of our parent e-courses, "The Skill of Clear and Direct Communication", to **increase learner engagement and course subscription revenue**. We are in the process of a website upgrade to help with engagement of our courses for parents and professionals.

Progress in 2025

We are **applying for funding** to upgrade three of our parenting courses which if successful will **increase learner engagement and subscription fees**. Our new Strategy 2025-2027 commits us to the development of unrestricted income streams to fund areas such as governance, ICT and data protection.

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

Progress in 2024

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We issued **critical press releases** in response to key media stories, areas of policy/campaigning work, including; Department of Justice enforcement of child maintenance orders, Pre-Budget submission, Budget 2025, General Election and Programme for Government development. We maintained our **social media presence** and expanded into new channels including Bluesky and Threads.

Progress in 2025

We will continue to upgrade our website www.onefamily.ie, review and develop social media channels, strengthen internal communications, update our style guide and stakeholder mapping. We will **strategically develop our external communications** to increase media coverage, position One Family as the “go-to” speaker in media representation for topics discussing one-parent families and develop existing advocacy and policy-maker relationships

Objective: Using technology to strengthen service provision, accountability, and communications.

Progress in 2024

Technology enabled us to **strengthen and expand our services** nationwide through online and telephone sessions. We delivered **1,940 interventions**, supporting 381 individual service users, and our seven **e-courses reached 220 learners**. Approximately **19% of our service users** accessed services online.

Progress in 2025

We will continue to extend our reach by **offering online services**. We will seek funding to upgrade three more of our e-learning courses to improve the learning experience. We will aim to link our e-course platforms to our database to better track the number of people supported and develop greater insight into our service user journey.

Objective: Ensuring our physical and ICT facilities are fit for purpose, safe, secure, and more sustainable

Progress in 2024

We **upgraded our office WIFI**, creating a more secure network. We increased our network, speed and stability. We **improved equipment for staff** through new laptops, docking stations in the office, and smart phones for managers.

Looking to 2025

We will continue to replace older laptops and equipment to maximise efficiency and help provide excellent quality services. We will procure software to enable virtual signatures, enhancing security and reducing paper waste.

5. Challenges in 2024

- **Staff Recruitment and Retention:** As a charity with limited funding and operating in a tight labour market, we faced challenges in recruiting and retaining staff, especially for more senior roles that require higher salaries. Ensuring quality service provision requires experienced staff, which can be difficult to fund. Additionally, we need extra funding to cover governance costs, IT cybersecurity and to support the national pay agreement between trade unions and two of our funders. As many of our staff team are funded from other sources who are not contributing to the pay agreements, we must fund these increases from our own limited resources to ensure pay parity amongst our staff.
- **Service User Needs:** The needs of one-parent families, especially those sharing parenting and navigating the family law court process, have become increasingly complex. In Ireland, separated families and children remain invisible and under-resourced compared to other countries and there is a lack of appropriate early intervention programs across the country.
- **Lack of Services Nationally:** While remote and hybrid service delivery has allowed us to reach more people across Ireland, securing funding for our flagship services nationwide has been challenging. Parents across the country deserve access to our specialist bridging programs and the Separating Well for Children service, but these are limited due to short-term, geographically based funding.
- **Multi-annual Funding:** Maintaining stable funding is a key priority for One Family, but it is challenging as only one of our funding sources is multi-annual. In 2024, our New Futures

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Employability Programme was particularly vulnerable due to the end of EU funding and the lack of European Structural Funds (ESF) funding. While we secured philanthropic funding to bridge the gap, our employability programmes will continue to be vulnerable in the future.

Looking to 2025

We will implement our 2025-2027 strategy through annual workplans and sub-strategies, including HR, Change Management and Service Innovation. **We will collaborate with the new government and opposition to advance policy priorities for one-parent families.** Additionally, we will conduct a role mapping exercise and invest in understanding our culture to **develop a People & Culture Strategy.** Building on the 2024 National Survey of Lone Parents, we will strengthen our Advocacy Project and centre parents' voices in our social policy work.

6. Governance

6.1 Organisation and Governance

Cherish CLG, trading as One Family, is a company limited by guarantee, registered in Dublin. Its members' liability is limited to €1 in the event of winding up. The company operates under a Memorandum of Association and is governed by a constitution managed by a Board of Directors. The Articles of Association and Constitution were last amended in July 2018.

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

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

6.2 Employees and Volunteers

As of December 31, 2024, One Family **employed 39 staff members, with 11 working full-time and 28 part-time**, totalling 24.8 full-time equivalents (FTE). There are no volunteers apart from the Board of Directors.

The Heads of Service team collaborates closely with the CEO on planning, delivery, and accountability to ensure the strategy is implemented. Staff follow a range of policies and procedures to ensure high-quality services and regulatory compliance. Work is managed through a line management system, with regular support and supervision sessions. Several staff-based teams, including the Heads of Service, Services, Policy & Communications, and Data & Services teams, work together to deliver the strategy.

7. Board of Directors

7.1 Board Overview

The Directors of One Family are elected at the AGM and operate under the Memorandum and Articles of Association, guided by the One Family Board Handbook, which is regularly reviewed. **Board members can serve a maximum of nine years, stepping down after four years for re-election and can be reappointed for an additional five years.** This ensures a balance between maintaining organisational knowledge and expertise while introducing new skills and accountability.

7.2 Board Succession

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

Interested candidates are briefed by the CEO, apply using a standardised form and meet with the Chair and another Board member. They may then observe a Board meeting for six months before being

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invited to sign a B10 for Directorship. New members are assigned a 'buddy' from the Board and attend induction training to familiarise themselves with the organisation, Board responsibilities, and culture.

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7.3 Board Transitions in 2024

There were several Board membership changes in 2024 detailed below:

Director	Role on 1 st January 2024	Change	Role on 31 st December 2024
Aoife Desmond	No role	Joined as an Observer in April and as a Director in September	Board member
Breda Murray	Board member and member of the Finance & Audit Committee	Resigned from Finance and Audit Committee	Board member
Donagh McGowan	Board member and member of the Governance Committee	No change	Board member and member of the Governance Committee
Éimear Fisher	Board member, Treasurer, and Chair of the Finance & Audit Committee	No change	Board member, Treasurer, and Chair of the Finance & Audit Committee
Helen Hall	Chairperson and Chair of the Support & Supervision Committee	No change	Chairperson and Chair of the Support & Supervision Committee
Jack Eustace	Board member, Company Secretary, and member of the Governance Committee	No change	Board member, Company Secretary, and member of the Governance Committee
Jennifer Good	Board member and member of the Governance Committee	Resigned as Company Secretary	Board member and member of the Governance Committee
John Mannion	No role	Joined as an Observer in April and as a Director in September	Board member
Mark Nother	No role	Joined as an Observer in September	Board Observer
Nuala Haughey	Board member, Vice-Chair, member of the Support & Supervision Committee and Chair of the Governance Committee	No change	Board member, Vice-Chair, member of the Support & Supervision Committee and Chair of the Governance Committee
Rosemary Wokocha	Board member and member of the Finance & Audit Committee	No change	Board member and member of the Finance & Audit Committee

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

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

The Board operates in accordance with the **One Family Board Handbook** which was updated in 2022. The Board meets up to eight times per year and holds an annual away day. In 2024, most of the Board committee meetings were held on a hybrid basis whilst several meetings and our annual away-day are fully 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.

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This table details attendance at Board meetings by each Board member and observer for 2024:

Name	Meeting Dates 2024										
	8 th Jan	26 th Feb	9 th April	28 th May	18 th June	29 th July	14 th Sept	22 nd Oct	2 nd Dec	/ 9 meetings	
Aoife Desmond	N/A	√	X	√	√	X	√	√	X	5/8	
Breda Murray	√	X	X	√	√	X	√	X	√	5/9	
Donagh McGowan	√	√	√	√	√	√	X	√	X	7/9	
Éimear Fisher	√	√	√	√	√	√	√	√	√	9/9	
Helen Hall	√	√	√	√	√	√	√	√	√	9/9	
Jack Eustace	√	√	√	√	√	√	√	√	X	8/9	
Jennifer Good	√	X	√	√	√	X	√	X	√	6/9	
John Mannion	N/A	√	√	√	√	√	√	√	√	8/8	
Mark Nother (Observer)	N/A	N/A	N/A	N/A	N/A	N/A	√	√	√	3/3	
Nuala Haughey	√	√	√	√	X	√	√	√	√	8/9	
Rosemary Wokocha	√	X	√	√	X	X	√	X	√	5/9	

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Karen Kiernan (In attendance as CEO)	√	√	√	√	√	√	√	√	√	9/9
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7.5 Board Committees

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

Governance Committee

In 2024 the Governance Committee focused on compliance with the Governance Code and reviewed our updated Remote Work Policy.

Terms of Reference

Composition

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

A member of staff shall be assigned by the 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 are to ensure good corporate governance and to advise the Board annually on One Family's compliance with the Charities Governance Code.

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

- Overseeing and reviewing One Family's compliance with the Charities Governance Code, including an annual review
- 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
- Review its terms of reference and membership and recommend any changes it considers necessary to the Board for its approval.

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Attendance at Governance Committee meetings by each Board member for 2024:

Name	April 2024	August 2024	/2 meetings
Jack Eustace	√	√	2/2
Jennifer Good	√	√	2/2
Nuala Haughey	x	√	1/2
Donagh McGowan	√	√	2/2
Karen Kiernan	√	√	2/2
Aoife Lynch	√	√	2/2

Finance & Audit Committee

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

Terms of Reference

Composition

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

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

Functions and duties

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

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- Annual review of Internal Financial Procedures
- Annual review of Apportionment Policy to ensure the method remains fair and logical
- Review and sign-off CEO's expenses
- Review and sign-off monthly Credit card statements
- Review monthly Bank Reconciliations

Approval of banking and payment arrangements on behalf of the Board including:

- The opening of bank accounts and the appointment of cheque / bank signatories
- Limits on signing authorities
- Borrowing or overdrafts
- The addition of any new beneficiaries for banking online before payment
- On a quarterly basis, reviewing and approving the beneficiary list for banking online on a quarterly basis
- Annually reviewing the e-banking mandate documentation
- Approving payments made by virtue of the Chair of the Committee acting as second signatory with the Chief Executive on all payments made
- Approving the level of financial authority given to the CEO, Finance team and senior staff

Review of Financial procedures and internal control on behalf of the Board including:

- Advising the Board on the accounting policies and the financial statements
- Advising the Board on the systems of control underlying the financial management processes, including reviewing the results of the external audit and reviewing the procedures and practices associated with financial management and budgeting
- Reviewing significant accounting and reporting issues, including recent professional and regulatory pronouncements, and understand their impact on financial reports
- Recommending the annual draft budget to the Board for consideration of approval
- Recommending the annual financial statements to the Board for approval
- Considering the arrangements by which staff may, in confidence, raise concerns about possible improprieties in matters of financial reporting or other matters considering relevant protected disclosure legislation

Managing on behalf of the Board the relationship with the External auditor, including:

- Proposing the appointment of an external auditor to the Board for approval
- Proposing the remuneration of the external auditor to the Board for approval
- Reviewing all significant reports received from the external auditors and management's responses thereto and to consider the implications of the issues raised
- Overseeing the implementation by management of any recommendations made by the external auditor and reporting on same to the Board.
- Considering the external auditor's independence and the effectiveness of the audit process

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Meetings

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

Reporting responsibilities

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

Review

The Committee shall, at least once a year:

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

This table details attendance at Finance & Audit Committee meetings by each Board member and staff member for 2024:

Name	20 th Feb	14 th May	4 th June	13 th Aug	10 th Sep	7 th Nov	Meetings
Éimear Fisher	√	√	√	√	√	√	6/6
Rosemary Wokocha	√	√	√	√	√	√	6/6
Breda Maguire (stepped down in September)	x	x	x	x	–	–	0/4
Charlotte Moore	√	√	√	√	√	√	6/6
Karen Kiernan	√	√	√	√	√	√	6/6
Jennifer Good (New member from November 2024)						x	0/1
Aoife Desmond (New member from November 2024)						x	0/1
Mark Nother (Observer from November 2024)						√	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 2024.

Terms of Reference

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Composition

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

Functions

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

In fulfilling these functions, the Committee shall:

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

Meetings

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

Reporting responsibilities

The Committee shall regularly update the Board about Committee activities, including providing a written report from the Chair to Board meetings in the format agreed by the Board.

The Committee shall make recommendations to the Board as it deems appropriate on any area within its remit where action or improvement is needed.

The Committee shall communicate any significant issues as soon as they are identified.

Review

The Committee shall, at least once a year:

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

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This table details attendance at Support & Supervision Committee meetings by Board member and CEO for 2024:

Name	9 th April	22 th May	/2 meetings
Helen Hall	√	√	2/2
Nuala Haughey	√	√	2/2
Karen Kiernan	√	√	2/2

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

Board Management

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

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

8.1 Reporting

The **Board of One Family** has delegated day to day management of the organisation to the CEO and maintains an **oversight and monitoring role**. There are effective communication systems between staff and Board, policies are **regularly reviewed and updated** by 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

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DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

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.

8.2. 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
- By Service

Risks and opportunities are prioritised based on likelihood of occurring and potential impact, and an uncertainties register is drawn up which is regularly reviewed by staff and 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.

8.2.1 Principal Risks and Uncertainties

The Directors of One Family are aware of the statutory obligations in relation to providing a fair review of the company's development and performance. The Directors are satisfied that the principal financial risk facing 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**.

9. 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 2024 to incorporate the 8% WRC pay agreement for Section 39 staff. We worked hard to extend this increase to all staff.

The CEO receives a salary in line with the grade for the role. She is the only person to receive a salary over €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 current Strategic Plan. Performance is regularly reviewed through this system and all staff members participate in an annual review in Q1 with their line manager. All staff work in accordance with One Family's Employee Handbook; the One Family Manual; the Health & Safety Policy; the Data Protection Policy; Child Protection Policy and their individual service policies and procedures.

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DIRECTORS' ANNUAL REPORT

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9.1 Key Management Remuneration

Remuneration paid to key management staff in 2024 amounted to €462,118 (2023: €405,401) key management staff include the CEO (full-time), Director of Parenting Services (full-time), Programmes and Information Manager (full-time), My Options Manager (full-time), Finance Manager (part-time), Communications Manager (part-time), Policy Manager (part-time) and Admin & Operations Manager (full-time).

9.2 Quality Standards

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

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

9.3 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 2024, One Family submitted its **Annual Report** to the Charities Regulator, its report 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 demonstrates its commitment to data protection by adhering to the Data Protection Act 2018, which transposes the General Data Protection Regulation (GDPR) into Irish law. A designated Data Protection Officer oversees compliance, ensuring robust implementation of our policies and procedures. Our comprehensive Privacy Notice, detailing our data processing activities and individuals' rights, is readily accessible at <https://onefamily.ie/privacypolicy/>.

10. Financial Review

10.1 Results for the year ended 31 December 2024

The financial results for the year ended 31st December 2024 are set out in the Statement of Financial Activities. These results show a net surplus of €33,011 (2023 – surplus €22,051).

Income totalled €1,707,391 which was an increase of 13.7% on the prior year (2023: €1,501,234). In 2024 One Family received a total of €1,053,815 in grants from state sources (a full list of state funders is provided on the following page), €128,054 from philanthropic organisations, €516,827 from earned income and €8,696 in corporate and individual donations.

Total resources expended amounted to €1,674,380 which was an increase of 13.2% on 2023 (2023: €1,479,183).

10.2 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 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

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for the financial year ended 31 December 2024

- Capital maintenance: To have sufficient funds to maintain its Fixed Assets to include where possible contingency costs
- Other Contingencies: To maintain sufficient reserves for unforeseen events and unexpected expenditure.

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

One Family's reserves held on deposit on 31 December 2024 are €467,217 (2023: €466,969). Current monthly costs for the organisation are approximately €150,000 (salaries, programme, and overheads costs). Therefore, current reserves are sufficient for 3.1 months. It is expected that reserves will equal 3.4 months operating costs in 2025 and that this target will be met from the 2024 surplus projections.

Sinking Fund

A Sinking Fund is a contingency fund established to provide for future capital improvements or repairs to 8-10 Coke Lane building and for any unexpected remedial works outside the normal scope of the annual maintenance budget. This amount will be kept on an ongoing basis and will be added to each year where possible. **Up to 1% of the annual budget will be maintained for the Sinking Fund purpose.** The Sinking Fund will be reviewed and approved annually by the Board of Directors. One Family's sinking fund held on deposit on 31 December 2024 is €69,840 (2023: €69,810).

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

10.3 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.

10.4 Apportionment Policy

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

10.5 Tax Clearance

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

10.6 Events since the year end

The Board of One Family has considered the impact on the organisation of the events after the balance sheet date. The Board considers 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 2024.

10.7 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.

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

for the financial year ended 31 December 2024

10.8 Going Concern

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

10.9 Principal Funding Sources

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

Cherish Company Limited By Guarantee T/A One Family
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2024

11. Funding

11.1 Grants 2024

One Family received the following grants in 2024, 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 2024	Deferred at year end
HSE Sexual Health Programme €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 Programme €18,802	S39 Pay Restoration agreement	Salaries	€18,802 12 months	€18,802	
HSE Sexual Health Programme €3,889	Once off Inflationary grant	Overheads	€14,836 12 months.	€3,889	
HSE Sexual Health Programme) €39,963	WRC S39 Pay agreement	Staff salaries	€39,963	€39,963	
Department of Rural and Community Development €90,968	Funding via Pobal under the Scheme to Support National Organisations (SSNO) contract. This core grant is restricted to part-fund Administration, Policy, and Communications	Salaries	€273,000 over a three-year period from July 2022 – June 2025	€90,968	
TUSLA Child and Family Agency €208,542	Separating Well for Children Service. To provide family supports in Counselling, Parenting, Creative therapies for children	Salaries, overheads	€191,083.80 plus once-off pay restoration funding, €17,458.33 deferred €6000	€202,542	€6,000

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TUSLA Child and Family Agency HSE South Western €45,425	This funding contributes towards the cost of overheads, office administration and staff salaries	Salaries, overheads	€40,173.24 plus once-off pay restoration funding €1,782. €3,470 was received on the 31/12/24 and was deferred to 2025.	€41,955	€3,470
TUSLA Child and Family Agency Dormant Accounts €50,000	To provide family supports in Counselling, Parenting and Play & Creative therapies for children	Salaries, overheads	€50,000 over a 9-month period July 2024-March 2025.	€23,126	€26,874
Dept of Social Protection and European Commission €79,750	Lone Parents Digital Activation Project. This project is co-funded by the European Commission under the European Programme for Employment and Social Innovation (EaSI) 2014-2020	Salaries, training, events, and overheads	€314,999 over a three-year period from Nov 2021 – May 2024.	€79,750	
Dept of Further & Higher Education, Research, Innovation & Science SOLAS City of Dublin ETB Adult Literacy & Community Education (ALCE) Grant Aid €41,407	Programme Funding, for the payment of Tutors to deliver a suite of parenting courses, designed by One Family, to parents living in diverse and one-parent families	Salaries	€41,407 12 months	€41,407	
Dept of Further & Higher Education, Research, Innovation & Science SOLAS City of Dublin ETB REACH Grant €53,513	Improved & Supported Learner Engagement. Website navigation upgrade and e-learning course redesign	Consultants and overheads.	€53,513	€53,513	
OLC Ireland Trust Fund Community Foundation Ireland €5,000	Develop e-learning and on-line parenting courses	Salaries	€5,000 May 2023 – February 2024	€1,088	
Indeed Ireland Community	Therapeutic support and	Salaries, vouchers,	€40,000	€27,609	

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Foundation Ireland €40,000	vouchers to lone parents who want to progress to education and employment	and overheads.	September 2023 – September 2024.		
Bank of Ireland Cost of Living Ireland Community Foundation Ireland €50,000	Support for One-Parent Families in Cost-of-Living Crisis	Salaries, vouchers, and overheads.	€50,000 May – January 2024	€1,067	
Toy Show Fund Community Foundation Ireland €40,000	Therapeutic supports - in Counselling, Parenting and Creative Therapies	Salaries and overheads.	€40,000 10 Month project from September 2024- June 2025	€7,810	€32,180
Beachaire Fund Community Foundation Ireland €129,704	Supporting Lone Parents into Education or Employment	Salaries and overheads.	€255,408 over a Two-year period from Sept 2024 – September 2026.	€19,564	€110,140
UBIDAC Legacy Fund Community Foundation Ireland €38,250	One Family Advocacy Project	Salaries, consultancy, and overheads.	€76,500 over a 2-year period from September 2024- August 2026.	€11,105	€27,145
Rethink Mná na hÉireann €60,103	New Futures Employability Supports for Women Parenting Alone	Salaries and overheads.	€135,000 over a 3-year period from October 2023-May 2026	€39,746	€20,357
Dept Children, Equality, Disability, Integration & Youth What Works Fund €50,000	Building Evidence – Monitoring and evaluation and Customer Relationship Management development	Salaries and overheads.	€50,000 12months	€50,000	
Katherine Howard Foundation €15,000	Infant Mental Health - family support	Salaries, Training and Overheads	€15,000 over 10 months from September 2024- June 2025	€3,364	€11,636
Training Links Programme The Wheel €23,800	Infant Mental Health Training Network	Salaries, Training and Overheads	€ 23,800 July 2024-January 2026 18 months.	€6,257	€17,543
Children's Rights Alliance €10,140	Address holiday hunger by providing food vouchers, to families during Christmas 2024	Food vouchers	€10,140 December 2024	€10,140	

Compliance with Sector-Wide Legislation and Standards

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

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

Cherish Company Limited By Guarantee T/A One Family
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2024

The Auditors

Duignan Carthy O' Neill Limited resigned as auditors during the financial year and the directors appointed Raheny Accounts Limited TA Irish Accounts, (Chartered Certified Accountants), to fill the vacancy.

Accounting Records

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

Approved by the Board of Directors on 29 May 2025 and signed on its behalf by:



Helen Hall
Director



Eimear Fisher
Director

Cherish Company Limited By Guarantee T/A One Family

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

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

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

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

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

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

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

In so far as the directors are aware:

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

Approved by the Board of Directors on 29 May 2025 and signed on its behalf by:



Helen Hall
Director

Eimear Fisher
Director

INDEPENDENT AUDITOR'S REPORT

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

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Cherish Company Limited By Guarantee T/A One Family ('the Charity') for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

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

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

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

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the charity. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 35, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

INDEPENDENT AUDITOR'S REPORT

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

Further information regarding the scope of our responsibilities as auditor

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

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

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

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

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

David Branigan
for and on behalf of
RAHENY ACCOUNTS LIMITED TA IRISH ACCOUNTS
Chartered Certified Accountants and Statutory Auditors
6 Abbey Business Park
Baldoyle Industrial Estate
Dublin 13
D13 N738

29 May 2025

Cherish Company Limited By Guarantee T/A One Family
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
Income							
Donations and legacies	5.1	4,162	4,534	8,696	4,723	11,626	16,349
Charitable activities							
Grants from government and other agencies	5.2	-	1,181,868	1,181,868	-	1,042,022	1,042,022
Other trading activities	5.3	511,252	2,293	513,545	427,225	-	427,225
Investments	5.4	248	-	248	-	-	-
Other income	5.5	2,884	150	3,034	15,638	-	15,638
Total income		518,546	1,188,845	1,707,391	447,586	1,053,648	1,501,234
Expenditure							
Charitable activities	6.1	478,918	1,195,462	1,674,380	420,972	1,058,211	1,479,183
Net income/(expenditure)		39,628	(6,617)	33,011	26,614	(4,563)	22,051
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		39,628	(6,617)	33,011	26,614	(4,563)	22,051
Reconciliation of funds:							
Total funds beginning of the year	17	1,601,553	-	1,601,553	1,571,144	8,358	1,579,502
Total funds at the end of the year		1,641,181	(6,617)	1,634,564	1,597,758	3,795	1,601,553

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 29 May 2025 and signed on its behalf by:


Helen Hall
Director


Eimear Fisher
Director

Cherish Company Limited By Guarantee T/A One Family
BALANCE SHEET
as at 31 December 2024

		2024	2023
	Notes	€	€
Fixed Assets			
Tangible assets	11	858,936	879,291
Current Assets			
Debtors	12	190,445	17,857
Cash at bank and in hand	13	1,006,482	926,059
		1,196,927	943,916
Creditors: Amounts falling due within one year	14	(421,299)	(221,654)
Net Current Assets		775,628	722,262
Total Assets less Current Liabilities		1,634,564	1,601,553
Funds			
Restricted funds		(6,617)	3,795
General fund (unrestricted)		1,641,181	1,597,758
Total funds	17	1,634,564	1,601,553

Approved by the Board of Directors on 29 May 2025 and signed on its behalf by:


Helen Hall
Director


Eimear Fisher
Director

Cherish Company Limited By Guarantee T/A One Family
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Net movement in funds		33,011	22,051
Adjustments for:			
Depreciation		21,411	21,804
Interest receivable and similar income		(248)	-
Gains and losses on disposal of fixed assets		-	422
		<u>54,174</u>	<u>44,277</u>
Movements in working capital:			
Movement in debtors		(172,588)	(1,563)
Movement in creditors		198,898	125,534
		<u>80,484</u>	<u>168,248</u>
Cash generated from operations			
		<u>80,484</u>	<u>168,248</u>
Cash flows from investing activities			
Interest received		248	-
Payments to acquire tangible assets		(1,056)	(1,664)
Receipts from disposal of tangible assets		-	17
		<u>(808)</u>	<u>(1,647)</u>
Net cash used in investment activities			
		<u>(808)</u>	<u>(1,647)</u>
Net increase in cash and cash equivalents		79,676	166,601
Cash and cash equivalents at the beginning of the year		926,059	759,458
Cash and cash equivalents at the end of the year	13	<u>1,005,735</u>	<u>926,059</u>

Cherish Company Limited By Guarantee T/A One Family

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

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 2024.

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

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

Statement of compliance

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

Fund accounting

The following funds are operated by the charity:

Restricted funds

- Restricted Funds

Restricted funds include grants, donations and other income which can only be used for specific purposes. Such purposes are within the overall objectives of the charity.

Unrestricted funds

- Unrestricted Funds

Unrestricted funds are general funds that are available for use at the Board's discretion in furthering any organisation's objects and have not been designated for other purposes. Such funds may be used to finance working capital or capital expenditure requirements.

Income

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

Income is treated as being general and unrestricted unless a funder/donor has specified the manner in which

Cherish Company Limited By Guarantee T/A One Family
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 December 2024

the fund is to be spent, in which case it is treated as restricted income. All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Donations and legacies

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

Income from charitable activities

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

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

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

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

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

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

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

Other Charitable Activity Income

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

Deferred income and expenditure

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

Cherish Company Limited By Guarantee T/A One Family
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Expenditure

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

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

Defined contribution pension plan

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.

Reserves

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

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

Tangible fixed assets and depreciation

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

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

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

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.

Debtors

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

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

Cherish Company Limited By Guarantee T/A One Family

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Creditors

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

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

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

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

Cash at bank and in hand

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

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

Taxation and deferred taxation

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

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

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

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

Grants receivable

Government and other agency grants

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

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

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

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

Cherish Company Limited By Guarantee T/A One Family
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 December 2024

the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

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

Impairment of Financial Assets

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

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

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

Financial liabilities

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

Basic financial liabilities, which include trade and other payables, bank loans and other loans are initially measured at their transaction price after transaction costs. When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Discounting is omitted where the effect of discounting is immaterial.

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

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade payables are initially recognised at their transaction

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

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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

Cherish Company Limited By Guarantee T/A One Family
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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 2024 and had a surplus of €33,011. At 31 December 2024, it has net current assets of €775,628 and net assets of €1,634,564.

5. INCOME
5.1 DONATIONS AND LEGACIES

	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Donations	4,162	4,534	8,696	16,349

5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
<u>Grants from governments and other agencies:</u>				
Childrens Rights Alliance	-	10,140	10,140	10,835
DFHERIS Solas City of Dublin ETB ALCE Grant	-	41,407	41,407	38,110
DFHERIS Solas City of Dublin ETB MAED Fund	-	2,900	2,900	2,900
DFHERIS Solas City of Dublin ETB REACH Fund	-	53,513	53,513	3,680
Department of Rural and Community Development	-	90,968	90,968	90,967
Department of Social Protection and European Commission EaSi	-	79,750	79,750	155,058
DCEDIY What Works Fund	-	50,000	50,000	-
HSE Sexual Health Programme	-	405,000	405,000	405,000
HSE SHP S39 Pay Restoration	-	18,802	18,802	18,802
HSE SHP Once off Inflationary grant	-	3,889	3,889	10,948
HSE SHP WRC S39 Pay Agreement	-	39,963	39,963	0
HSE SHP Salesforce	-	-	-	5,985
Katherine Howard Foundation	-	3,363	3,363	-
Rethink Mná na hEireann	-	39,746	39,746	2,897
The Community Foundation for Ireland Equipment grant 2020	-	294	294	1,095
The Community Foundation for Ireland OLC	-	1,088	1,088	3,912
The Community Foundation for Ireland Indeed	-	27,609	27,609	12,391
The Community Foundation for Ireland BOI Cost of Living	-	1,067	1,067	48,933
The Community Foundation for Ireland Toy Show Fund	-	7,820	7,820	-
The Community Foundation for Ireland Beachaire Fund	-	19,564	19,564	-
The Community Foundation for Ireland UBIDAC Legacy Fund	-	11,105	11,105	-
Training Links Programme The Wheel	-	6,257	6,257	-
TUSLA Child and Family Agency HSE South West	-	41,955	41,955	39,357
TUSLA Child and Family Agency Separating Well Service	-	202,542	202,542	191,152
TUSLA Child and Family Agency Dormant Account	-	23,126	23,126	0
	-	1,181,868	1,181,868	1,042,022

Cherish Company Limited By Guarantee T/A One Family

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

5.3	OTHER TRADING ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
	Charges for Services	490,682	-	490,682	427,225
	Service Income and Fees (Counselling, Parenting, Professional Development)	15,040	-	15,040	-
	Other Income	5,530	2,293	7,823	-
		<u>511,252</u>	<u>2,293</u>	<u>513,545</u>	<u>427,225</u>

Charges for Services is the My Options free-phone and webchat information service.

5.4	INVESTMENTS	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
	Investments	248	-	248	-

5.5	OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
	Other Income	2,884	150	3,034	15,638

6.	EXPENDITURE						
6.1	CHARITABLE ACTIVITIES	Direct Costs €	Support Costs	2024 Total Costs €	Direct Costs €	Support Costs €	2023 Total Costs €
	Family Support Services	1,298,889	313,496	1,612,385	1,151,901	282,473	1,434,374
	Expenditure on charitable activities	50,019	11,976	61,995	33,844	10,963	44,807
		<u>1,348,908</u>	<u>325,472</u>	<u>1,674,380</u>	<u>1,185,745</u>	<u>293,436</u>	<u>1,479,181</u>

7.	ANALYSIS OF SUPPORT COSTS	2024 €	2023 €
	Governance costs	5,571	4,812
	Staff and related costs	187,900	157,990
	Office Administration	61,054	55,353
	Finance	45,277	41,111
	IT	25,670	34,170
		<u>325,472</u>	<u>293,436</u>

Included in Support costs are the costs of general management, finance, IT maintenance, support and licenses, facilities, utilities, governance costs (annual audit and board meeting costs)

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

Cherish Company Limited By Guarantee T/A One Family
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

8. NET INCOME	2024	2023
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	21,411	21,804
(Surplus)/deficit on disposal of tangible fixed assets	-	422
Auditor's remuneration:		
- audit services	5,461	4,812

9. EMPLOYEES AND REMUNERATION

Number of employees

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

	2024	2023
	Number	Number
Administrative Services	6	6
Communications and Policy	2	4
Family Services	31	29
	39	39

The staff costs comprise:

	2024	2023
	€	€
Wages and salaries	1,195,093	1,113,312
Social security costs	123,899	114,431
Pension costs	10,533	8,818
	1,329,525	1,236,561

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

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

10. GRANTS	2024	2023
	€	€
Movement on outstanding accrued grant commitments for the financial year:		
Commitments brought forward	-	3,194

Cherish Company Limited By Guarantee T/A One Family
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

11. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 January 2024	914,837	86,240	1,001,077
Additions	-	1,056	1,056
At 31 December 2024	914,837	87,296	1,002,133
Depreciation			
At 1 January 2024	59,464	62,322	121,786
Charge for the financial year	9,148	12,263	21,411
At 31 December 2024	68,612	74,585	143,197
Net book value			
At 31 December 2024	846,225	12,711	858,936
At 31 December 2023	855,373	23,918	879,291

12. DEBTORS

	2024 €	2023 €
Trade debtors	128,047	-
Other debtors	39,963	2,875
Prepayments	22,435	14,982
	190,445	17,857

Trade Debtors relate to service income due for My Options Helpline and a parenting course. Other debtors relate to an outstanding grant payment.

13. CASH AND CASH EQUIVALENTS

	2024 €	2023 €
Cash and bank balances	1,006,482	926,059
Credit Card	(747)	-
	1,005,735	926,059

Cherish Company Limited By Guarantee T/A One Family
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

14. CREDITORS	2024	2023
Amounts falling due within one year	€	€
Amounts owed to credit institutions	747	-
Trade creditors	6,143	15,079
Taxation and social security costs	42,602	30,783
Other creditors	216	564
Accruals	6,966	5,856
Deferred Income	364,625	169,372
	421,299	221,654

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

15. Analysis of Deferred Income	2024	2023
	€	€
Individual Donations	-	740
Sherie de Burgh Memorial Fund	4,307	4,307
Service Income and fees (counselling, parenting, professional development)	40,166	47,257
Make a Wish Come True Appeal	2,561	1,328
HSE SHP (Once off inflationary grant)	-	3,889
Tulsa Child and Family Agency Dormant Account	36,344	4,790
Rethink Mná na hÉireann	20,357	24,103
The Community Foundation of Ireland	191,761	29,764
DCEDIY	40,000	50,000
Other	28,756	-
	364,252	166,178

The Sherie de Burgh memorial fund was 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 2024 will be deferred to 2025 to provide counselling services.

Service fees of €40,116 will be deferred to 2025 for family support services.

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

Tulsa Child and Family Agency funding of €6,000 will be used to fund a family support worker role in 2025 in the Separating Well for Children Service.

Tulsa Child and Family Dormant account funding of €50,000 is for a 9-month project that runs from June 2024-March 2025. €26,854 is carried forward to 2025.

Tulsa Child and Family Agency| HSE Southwest funding of €3,470 is the first instalment for 2025 income that was paid at the end of 2024.

The Community Foundation for Ireland Beachaire funding of €255,408 is for a 2-year New Futures Employability Supports for Women Parenting Alone programme that runs from October 2024-June 2026. €129,704 was received in 2024 and €110,140 was carried forward to 2025.

The Community Foundation for Ireland Anonymous Donor funding of €44,592.50 is linked to the Beachaire fund above for New Futures Employability Supports for Women Parenting Alone programme that runs from October 2024-June 2026. €22,296 was received in 2024 and all was carried forward into 2025.

The Community Foundation for Ireland UBIDAC Legacy Fund of €76,500 is a 2-year Lone Parents Advocacy Project that runs from August 2024-August 2026. €38,250 was received in 2024 of which €27,145 was carried forward to 2025.

Cherish Company Limited By Guarantee T/A One Family
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Rethink Mná na hÉireann funding of €135,000 is for a three-year project, New Futures Employability Supports for Women Parenting Alone starting in September 2023 and running until September 2026. €60,102 was received in 2024 of which €20,357 was carried forward to 2025.

Department of Children, Disability, Equality, Integration and Youth (DCEDIY) funding was for a research project from March 2025 - April 2026. The full grant of €40,000 is carried forward to 2025.

16. RESERVES

	2024 €	2023 €
At the beginning of the year	1,601,553	1,579,502
Surplus for the financial year	33,011	22,051
At the end of the year	<u>1,634,564</u>	<u>1,601,553</u>

17. FUNDS

17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2023	1,571,144	8,358	1,579,502
Movement during the financial year	26,614	(4,563)	22,051
At 31 December 2023	1,601,553	-	1,601,553
Movement during the financial year	39,628	(6,617)	33,011
At 31 December 2024	<u>1,641,181</u>	<u>(6,617)</u>	<u>1,634,564</u>

17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2024 €
Restricted funds					
Restricted	-	1,188,845	1,195,462	-	(6,617)
Unrestricted funds					
Unrestricted General	1,601,553	518,546	478,918	-	1,641,181
Total funds	<u>1,601,553</u>	<u>1,707,391</u>	<u>1,674,380</u>	<u>-</u>	<u>1,634,564</u>

17.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Unrestricted general funds	858,936	1,196,180	(420,552)	1,634,564
	<u>858,936</u>	<u>1,196,180</u>	<u>(420,552)</u>	<u>1,634,564</u>

Cherish Company Limited By Guarantee T/A One Family
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

18. STATUS

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

The liability of the members is limited.

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

19. RELATED PARTY TRANSACTIONS

The directors are entitled to be reimbursed for travel expenses incurred during the course of carrying out their duties. During the year ended 31 December 2024 the total expenses reimbursed amounted to €Nil. (2023 :€Nil). No other related party transactions took place during the year.

20. POST-BALANCE SHEET EVENTS

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

21. EMPLOYEE BENEFITS

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

	2024 €	2023 €
€60,000-€70,000	1	-
€80,000 +	1	1
	<u>2</u>	<u>1</u>

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

Chief Executive Remuneration

The CEO, Karen Kiernan received remuneration of €85,910.92 in 2024 (€78,897 in 2023) and a pension contribution of €3,948. She receives no other benefits.

Director's Remuneration and Beneficial Interest

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

None of the directors received any remuneration during the year (2023 €nil).

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

22. POBAL GRANT

Cherish Company Limited By Guarantee T/A One Family received further funding under the Scheme to Support National Organisations (SSNO) Grant of €273,000 (for the period 1 July 2022 to 30 June 2025) of which €90,967 was received in 2024.

Cherish Company Limited By Guarantee T/A One Family
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on **29/05/2025**.

CHERISH COMPANY LIMITED BY GUARANTEE T/A ONE FAMILY

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

NOT COVERED BY THE REPORT OF THE AUDITORS

Cherish Company Limited By Guarantee T/A One Family

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS OPERATING STATEMENT

for the financial year ended 31 December 2024

	Schedule	2024 €	2023 €
Income		1,706,953	1,501,234
Charitable activities and other expenses	1	(1,674,380)	(1,479,183)
		32,573	22,051
Miscellaneous income	2	438	-
Net surplus		33,011	22,051

Cherish Company Limited By Guarantee T/A One Family

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 December 2024

	2024 €	2023 €
Expenses		
Wages and salaries	1,195,093	1,113,312
Social security costs	123,899	114,431
Employer contributions to the pension scheme	10,533	8,818
Staff training	30,047	16,242
Insurance	17,118	14,063
Light and heat	8,281	8,570
Cleaning, Repairs and maintenance	21,802	14,391
Events	35,433	42,990
Printing, postage and stationery	9,609	11,418
Advertising	1,994	5,241
Telephone and computer costs	42,695	54,385
Other Office Expenses	4,265	2,670
Expensed equipment	12,695	13,728
Travelling and Subsidiary	847	2,748
Legal and professional	113,403	7,757
Contractors	4,380	8,915
Security	562	534
Health & Safety	1,131	2,421
Auditor's/Independent Examiner's remuneration	5,461	4,812
Bank charges	307	276
Bad debts	1,173	-
Staff Costs	6,181	4,633
General expenses	734	204
Subscriptions	5,326	4,398
Surpluses/deficits on disposal of tangibles	-	422
Depreciation	21,411	21,804
	<u>1,674,380</u>	<u>1,479,183</u>

Cherish Company Limited By Guarantee T/A One Family

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 December 2024

	2024 €	2023 €
Miscellaneous Income		
Insurance claims receivable	190	-
Bank Interest	248	-
	<u>438</u>	<u>-</u>
	<u><u>438</u></u>	<u><u>-</u></u>

[illegible]