

**Company number: 494801**  
**Charities Regulatory Authority Number: CRA20022983**  
**CHY number: CHY9172**  
**Tax Number: 9793058N**

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**ANEW SUPPORT SERVICES CLG**

**(A company limited by guarantee)**

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**ANEW SUPPORT SERVICES CLG**  
**(A company limited by guarantee)**

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**ANEW SUPPORT SERVICES CLG****(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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<b>Directors</b>	Eanna Hickey (resigned 4 September 2021) Stephen Moore Moirá Morrissey Patrick O'Kane (resigned 29 May 2021) John Hanafin Joanne Mary Elizabeth Ryan Helen McEvoy Claude Daboul Fiona Barry (appointed 29 May 2021) Nives Paic (appointed 29 January 2022) Wayne Tyrrell (appointed 12 March 2022)
<b>CHY Number</b>	CHY9172
<b>Charities Regulatory Authority Number</b>	CRA20022983
<b>Company Number</b>	494801
<b>Registered Office</b>	International House Tara Street Dublin 2
<b>Company Secretary</b>	Moirá Morrissey
<b>Independent Auditors</b>	Woods, Delaney and Partners Limited Chartered Accountants and Registered Auditor 41-42 Grattan Street Portlaoise Co. Laois R32 HR62
<b>Bankers</b>	Bank of Ireland O'Connell Street Dublin 1  Ulster Bank 49 Liberty Square Thurles Co. Tipperary  Bank of Ireland Merrion Road Dublin 4
<b>Solicitors</b>	McCormack Solicitors LLP 4 McElwain Terrace Newbridge Co. Kildare

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**ANEW SUPPORT SERVICES CLG**

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

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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 2021.

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 company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Anew Support Services CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 2021.

The company 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) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Anew's Vision - Anew envisions an Ireland where all pregnant women, in particular that at risk of homelessness, have access to high quality, professional and compassionate services through the provision of practical and emotional supports.

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

## **Objectives and activities**

### **Review of Activities, Achievements and Performance**

#### **a. Review of activities**

Anew's primary stakeholders are pregnant women and new mothers in particular those who are experiencing or at risk of homelessness. The main objective is to improve post-natal outcomes for these women. We do this through the provision of housing advice, supported accommodation, key working, day services and counselling.

The women we work with are often from marginalised communities such as migrants, care-leavers, and members of the travelling community. They are often victims of abuse including physical, psychological, and sexual and many of them have come through deep trauma in their lives.

Our aim is to support these women through their pregnancy and into new motherhood by providing temporary accommodation, life skills and emotional support. We empower these women to parent their children confidently, avail of strong social networks and secure sustainable accommodation.

Due to the nature of pregnancy, our interventions necessitate intensive support during pregnancy and new motherhood, with continued supports to ensure a stable home is created for these new families. Anew works closely with the women and other agencies to ensure the best possible outcome for these women and their babies.

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**ANEW SUPPORT SERVICES CLG****(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Review of Activities, Achievements and Performance (continued)**

Anew's Vision - Anew envisions an Ireland where all pregnant women, in particular those at risk of homelessness, have access to high quality, professional and compassionate services through the provision of practical and emotional supports.

Anew's Mission - Anew provides quality, inclusive, professional, and compassionate support to any pregnant women and new mothers in particular those at risk of homelessness. We are skilled in the areas of pregnancy, parenthood and homelessness and we empower our clients through intensive practical and emotional support services.

Throughout 2021, Anew continued to provide early and intense intervention for pregnant women, often from difficult backgrounds, who had experienced issues such as domestic abuse, addiction, cultural stigma, and isolation. Many of the women who came to us grew up in the care system with no role model. Our staff empowered these women to parent their children confidently, live in secure accommodation, gain employment, take up educational opportunities and create support networks.

**Financial review****a. Financial Results**

At the end of the financial year the company has assets of €676,729 (2020: €540,741) and liabilities of €60,073 (2020: €70,744). The net assets of the company are €616,656 (2020: €469,997).

**b. Reserves policy**

It is the policy of the company to retain sufficient reserves to ensure that the company can continue providing its core services. The provisions are intended to finance:

- Working capital requirements
- Potential setbacks in income
- Unexpected/emergency expenditure

The calculation of the required level of reserves is an integral part of the company's financial planning. In determining the reserves level, the Directors carry out risk assessment on an ongoing basis which involves examining the income streams, expenditure, and the possibility of any changes of funding.

**c. Principal risks and uncertainties**

The Directors have assessed the risks and have taken measures to manage these risks in Anew Support Services CLG as follows:

**Fraud Risk**

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

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**ANEW SUPPORT SERVICES CLG**

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**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Structure, governance and management**

**Future Developments**

During 2020, Anew's Board of Directors carried out a strategic planning exercise and prepared a three-year Strategic Plan (2021-2023), based on the needs of our primary stakeholders, with the following areas identified for strategic development:

- Homelessness - expanding our current housing advice accommodation service.
- Parenting - ensuring that the women we work with are supported and educated around confident and positive parenting.
- Counselling - offering therapeutic support to the women we work with, who may have experienced trauma around not just their pregnancy, but other events in their lives.
- Care-Leavers - developing a specific service for Care-Leavers, who by their nature are classed as "an at risk of homelessness" category, particularly when they become pregnant.
- Women with children in care - integrating supports for women we work with who have children in care or whose current pregnancy results in that child going into care.

The strategic plan takes into consideration, services, sustainable funding, quality improvement and operational excellence (including compliance to a vast array of regulations), organisational design and communication in its goals and objectives.

Anew is committed to the highest level of Governance and have completed a journey of preparation and learning to implement the Charities Governance Code. As part of this, the board of Anew classified Anew as a "Complex" charity adhering to the core and additional standards as laid out in the Code. Anew's board confirmed compliance with the Code early in 2021.

**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 International House, Tara Street, Dublin 2.

**Statement on Relevant Audit Information**

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

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**ANEW SUPPORT SERVICES CLG**

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**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Anew Support Services CLG subscribes to and is compliant with the following:

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

**Auditors**

The auditors, Woods, Delaney and Partners Limited, have indicated their willingness to continue in office. The designated Directors will propose a motion reappointing the auditors at a meeting of the Directors.

Approved by order of the members of the board of Directors and signed on their behalf by:

DocuSigned by:

*Claude Daboul*

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**Claude Daboul**

Director

Date: 14 April 2022

DocuSigned by:

*Maira Morrissey*

CDD903BEA89416.....

**Maira Morrissey**

Director

**ANEW SUPPORT SERVICES CLG**  
**(A company limited by guarantee)**

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and 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 company as at the financial year end date and of the net income or expenditure of the company 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;
- observe the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards: and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

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

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company'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 company's auditor is aware of that information.

Approved by order of the members of the board of Directors and signed on its behalf by:

DocuSigned by:

*Claude Daboul*

.....  
**Claude Daboul**  
Director

DocuSigned by:

*Maira Morrissey*

.....  
**Maira Morrissey**

Date: 14 April 2022



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**ANEW SUPPORT SERVICES CLG**

**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANEW SUPPORT SERVICES CLG**

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**Opinion**

We have audited the financial statements of Anew Support Services CLG (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of financial activities, the Summary Income and expenditure account, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their presentation of the financial statements is Irish law and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

**Basis for opinion**

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

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

**Conclusions relating to going concern**

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

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

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

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**ANEW SUPPORT SERVICES CLG**

**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANEW SUPPORT SERVICES CLG  
(CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Directors are responsible for the other information contained within the Annual report. 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 this gives rise to 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.

**Matters on which we are required to report by the Companies Act 2014**

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

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

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

Based on our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of the directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company.

We have nothing to report in this regard.

**Responsibilities of directors for the financial statements**

As explained more fully in the Directors' responsibilities statement, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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**ANEW SUPPORT SERVICES CLG****(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANEW SUPPORT SERVICES CLG  
(CONTINUED)**

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

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

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional skepticism throughout the audit. The Auditor shall

- 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 of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' 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 charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' 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 Auditors' report. However, future events or conditions may cause the charitable company 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.

The Auditor shall 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.

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**ANEW SUPPORT SERVICES CLG**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANEW SUPPORT SERVICES CLG  
(CONTINUED)**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:



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**Noel Delaney FCA**

for and on behalf of

**Woods, Delaney and Partners Limited**

Chartered Accountants and Registered Auditor

41-42 Grattan Street

Portlaoise

Co. Laois

R32 HR62

Date: 14 April 2022

**ANEW SUPPORT SERVICES CLG**

(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
<b>Income from:</b>					
Donations and legacies	3	8,192	1,516	9,708	13,475
Charitable activities	4	-	394,857	394,857	399,975
Investments	5	57,160	-	57,160	28,350
Trading activities	6	35,085	-	35,085	27,084
<b>Total income</b>		<b>100,437</b>	<b>396,373</b>	<b>496,810</b>	<b>468,884</b>
<b>Expenditure on:</b>					
Charitable activities		55,252	410,825	466,077	463,321
Trading activities	7	9,074	-	9,074	6,284
<b>Total expenditure</b>		<b>64,326</b>	<b>410,825</b>	<b>475,151</b>	<b>469,605</b>
<b>Net income/(expenditure)</b>		<b>36,111</b>	<b>(14,452)</b>	<b>21,659</b>	<b>(721)</b>
<b>Net movement in funds before other recognised gains</b>		<b>36,111</b>	<b>(14,452)</b>	<b>21,659</b>	<b>(721)</b>
<b>Other recognised gains:</b>					
Gains on revaluation of fixed assets		125,000	-	125,000	69,224
<b>Net movement in funds</b>		<b>161,111</b>	<b>(14,452)</b>	<b>146,659</b>	<b>68,503</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		478,984	(8,987)	469,997	401,494
Net movement in funds		161,111	(14,452)	146,659	68,503
<b>Total funds carried forward</b>		<b>640,095</b>	<b>(23,439)</b>	<b>616,656</b>	<b>469,997</b>

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

The notes on pages 13 to 25 form part of these financial statements.

**ANEW SUPPORT SERVICES CLG**  
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**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	2021 €	2020 €
<b>Fixed assets</b>			
Tangible assets	10	4,151	1,751
Investment property	11	550,000	425,000
		<u>554,151</u>	<u>426,751</u>
<b>Current assets</b>			
Debtors	12	31,196	6,919
Cash at bank and in hand		91,382	107,071
		<u>122,578</u>	<u>113,990</u>
Creditors: amounts falling due within one year	13	(60,073)	(70,744)
<b>Net current assets</b>		<u>62,505</u>	<u>43,246</u>
<b>Total net assets</b>		<u><u>616,656</u></u>	<u><u>469,997</u></u>
<b>Funds</b>			
Restricted funds	16	(23,439)	(8,987)
Unrestricted funds	16	640,095	478,984
<b>Total funds</b>		<u><u>616,656</u></u>	<u><u>469,997</u></u>

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

DocuSigned by:

*Claude Daboul*

**Claude Daboul**

Director

Date: 14 April 2022

DocuSigned by:

*Maira Morrissey*

**Maira Morrissey**

Director

The notes on pages 13 to 25 form part of these financial statements.

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**ANEW SUPPORT SERVICES CLG**

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

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**1. General information**

Anew Support Services CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is International House, Tara Street, Dublin 2.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish Statute comprising of the Companies Act 2014.

The company meets the definition of a public benefit entity under FRS 102.

The company is a registered charity and hence the reports and results are presented in a form which complies with the guidance included within the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

The financial statements are prepared on a going concern basis.

The financial statements are presented in Euro (€) which is also the functional currency of the company.

The following principal accounting policies have been applied:

**2.2 Fund accounting**

The following are the categories of funds maintained:

**Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

**Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.

Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

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

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**2. Accounting policies (continued)****2.3 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**Donations and legacies**

Donations and legacies include all income received by the charity that is, in substance, a gift made to it on a voluntary basis. A donation or legacy may be for any purpose of the charity (unrestricted funds) or for a particular purpose of the charity (restricted income funds or endowment funds).

**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 company. Income from government and other co-funders is recognised when the company 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 company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company 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 company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company 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 company is notified of entitlement.

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

**Income from trading activities**

Income from trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events. Income from trading activities includes:

- shop income from selling donated and bought-in goods;
- income from letting and licensing arrangements for property held primarily for functional use by the charity but temporarily surplus to operational requirements;

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.



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**ANEW SUPPORT SERVICES CLG****(A company limited by guarantee)**

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

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**2. Accounting policies (continued)****2.4 Investments**

Investment income is earned from holding assets for investment purposes and includes dividends, interest, and rents from investment property.

**2.5 Expenditure**

Expenditure is analysed between costs of charitable activities and raising funds. the costs of each activity are separately accumulated and disclosed and analysed according to their major components. 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 reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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

Depreciation is provided on the following bases:

Land and buildings freehold	- 2% Straight line
Fixtures and fittings	- 12.5% Straight line
Computer equipment	- 12.5% Straight line

**2.7 Investment properties**

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Statement of Financial Activities as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Statement of Financial Activities.

**2.8 Leasing**

Rentals payable under operating leases are dealt with in the income and expenditure account as incurred over period of the rental agreement.

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**2. Accounting policies (continued)**

**2.9 Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.12 Taxation and deferred taxation**

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

**3. Income from donations and legacies**

	<b>Unrestricted funds 2021 €</b>	<b>Restricted funds 2021 €</b>	<b>Total funds 2021 €</b>	<i>Total funds 2020 €</i>
Donations and legacies	<u>8,192</u>	<u>1,516</u>	<u><b>9,708</b></u>	<u>13,475</u>

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**4. Income from charitable activities**

	<b>Restricted funds 2021 €</b>	<b>Total funds 2021 €</b>	<i>Total funds 2020 €</i>
Dublin Region Homeless Executive	225,328	<b>225,328</b>	226,384
TUSLA - Child and Family Agency	129,200	<b>129,200</b>	129,200
Hospital Saturday Fund	-	-	3,000
The Community Foundation of Ireland	14,000	<b>14,000</b>	-
TUSLA - COVID-19 Funding	6,460	<b>6,460</b>	-
Pobal - COVID-19 Stability Scheme	14,204	<b>14,204</b>	31,391
Fingal County Council - COVID-19 Funding	2,500	<b>2,500</b>	-
Dublin Airport Authority - IWD Fund	480	<b>480</b>	-
Doula Care	350	<b>350</b>	-
HSE - What Works Training Fund	1,500	<b>1,500</b>	10,000
The Ireland Fund	835	<b>835</b>	-
<b>Total</b>	<u>394,857</u>	<u><b>394,857</b></u>	<u>399,975</u>

**5. Investment income**

	<b>Unrestricted funds 2021 €</b>	<b>Total funds 2021 €</b>	<i>Total funds 2020 €</i>
Investments	<u>57,160</u>	<u><b>57,160</b></u>	<u>28,350</u>

**6. Income from trading activities**

	<b>Unrestricted funds 2021 €</b>	<b>Total funds 2021 €</b>	<i>Total funds 2020 €</i>
Trading activities	<u>35,085</u>	<u><b>35,085</b></u>	<u>27,084</u>

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**7. Trading activities**

	<b>Unrestricted funds 2021 €</b>	<b>Total funds 2021 €</b>	<i>Total funds 2020 €</i>
Trading activities	<u>9,074</u>	<u><b>9,074</b></u>	<u>6,284</u>

**8. Analysis of expenditure by activities**

	<b>Direct costs 2021 €</b>	<b>Support costs 2021 €</b>	<b>Total funds 2021 €</b>	<i>Total funds 2020 €</i>
Dublin Regional Homeless Executive	222,585	18,879	<b>241,464</b>	231,253
TUSLA Child and Family Agency	117,169	11,994	<b>129,123</b>	133,055
The Community Foundation of Ireland	14,753	-	<b>14,753</b>	-
Pobal - COVID-19 Stability Scheme	14,204	-	<b>14,204</b>	31,391
Fingal County Council - COVID-19 Funding	100	-	<b>100</b>	-
Dublin Airport Authority - IWD Fund	480	-	<b>480</b>	-
Doula Care	350	-	<b>350</b>	-
TUSLA - COVID-19 Funding	6,460	-	<b>6,460</b>	-
The Ireland Fund	835	-	<b>835</b>	-
HSE Grants	1,500	-	<b>1,500</b>	11,659
Expenditure on charitable activities	15,286	41,482	<b>56,768</b>	52,573
Hospital Saturday Fund	-	-	-	3,390
<b>Total</b>				
	<u>393,722</u>	<u>72,355</u>	<u><b>466,077</b></u>	<u>463,321</u>

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**8. Analysis of expenditure by activities (continued)**

**Analysis of costs**

	Trading activities 2021 €	Direct costs 2021 €	Support costs 2021 €	Total funds 2021 €	<i>Total funds 2020 €</i>
Wages and salaries	-	260,598	54,355	<b>314,953</b>	308,600
Employer PRSI	-	28,023	6,006	<b>34,029</b>	33,617
Other staff costs	-	6,991	-	<b>6,991</b>	3,345
Repairs, maintenance and computer costs	276	8,431	-	<b>8,707</b>	11,674
General office costs	658	9,737	-	<b>10,395</b>	13,701
Rent, rates and facilities management	5,478	11,464	-	<b>16,942</b>	17,165
Sundry expenses	-	1,661	-	<b>1,661</b>	2,054
Safety and security costs	214	2,490	-	<b>2,704</b>	1,312
Travel and subsistence	2,232	5,915	-	<b>8,147</b>	11,692
Membership and subscription	-	1,373	-	<b>1,373</b>	835
Projects	-	23,785	-	<b>23,785</b>	19,689
Insurance	-	16,391	-	<b>16,391</b>	16,086
Professional fees	-	14,694	11,994	<b>26,688</b>	26,705
Bank charges	162	1,351	-	<b>1,513</b>	1,602
Depreciation	54	818	-	<b>872</b>	1,528
	<u>9,074</u>	<u>393,722</u>	<u>72,355</u>	<u><b>475,151</b></u>	<u>469,605</u>

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**9. Employees and remuneration**

The staff costs comprise:

	<b>2021</b>	<i>2020</i>
	<b>€</b>	<b>€</b>
Wages and salaries	<b>314,953</b>	<i>308,600</i>
Social security costs	<b>34,029</b>	<i>33,617</i>
Pension costs	<b>2,813</b>	<i>2,080</i>
	<b><u>351,795</u></b>	<i><u>344,297</u></i>

**Number of employees**

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

	<b>2021</b>	<i>2020</i>
	<b>No.</b>	<i>No.</i>
<b>Charitable Activities</b>		
Charitable activities	<b><u>12</u></b>	<i><u>10</u></i>

No employee received remuneration amounting to more than €60,000 in either year.

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**10. Tangible fixed assets**

	Long-term leasehold property €	Fixtures and fittings €	Computer equipment €	Total €
<b>Cost or valuation</b>				
At 1 January 2021	1,500	10,844	9,501	21,845
Additions	-	2,373	899	3,272
At 31 December 2021	<u>1,500</u>	<u>13,217</u>	<u>10,400</u>	<u>25,117</u>
<b>Depreciation</b>				
At 1 January 2021	1,500	10,844	7,750	20,094
Charge for the year	-	198	674	872
At 31 December 2021	<u>1,500</u>	<u>11,042</u>	<u>8,424</u>	<u>20,966</u>
<b>Net book value</b>				
At 31 December 2021	<u>-</u>	<u>2,175</u>	<u>1,976</u>	<u>4,151</u>
At 31 December 2020	<u>-</u>	<u>-</u>	<u>1,751</u>	<u>1,751</u>

**11. Investment property**

	Freehold investment property €
<b>Valuation</b>	
At 1 January 2021	425,000
Surplus on revaluation	125,000
At 31 December 2021	<u>550,000</u>

Investment property is valued at its fair value at each reporting date by professional valuers.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**12. Debtors**

	2021 €	2020 €
<b>Due within one year</b>		
Other debtors	25,543	356
Prepayments and accrued income	5,653	6,563
	<b>31,196</b>	<b>6,919</b>

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

	2021 €	2020 €
Trade creditors	11,803	4,053
Other taxation and social security	8,624	7,077
Other creditors	9,600	10,256
Accruals and deferred income	30,046	49,358
	<b>60,073</b>	<b>70,744</b>

**14. Financial instruments**

	2021 €	2020 €
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>91,382</b>	<b>107,071</b>

Financial assets measured at fair value through income and expenditure comprise cash at bank and on hand.



**ANEW SUPPORT SERVICES CLG****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021****15. State funding**

<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Rural and Community Development
Grant Programme	Pobal Stability Scheme
Purpose of the Grant	The COVID-19 Stability Fund 2021 aimed to help organisations who were suffering financially due to a reduction in their income so that they can continue to deliver eligible social services over the difficult period of the pandemic.
Term	1st January 2020 up to 30th June 2021
Total Fund	€45,595
Fund deferred from 2020	€14,204
Received in the financial year	€NIL
Expenditure	€14,204
Fund deferred at financial year end	€NIL
Restriction on use	Can be used for costs associated with the running of the organisation e.g. utilities, rent or lease, ICT, insurance costs. They do not include direct programme or project costs, nor salary costs.
<b>Agency</b>	<b>Dublin Regional Homeless Executive</b>
Government Department	Department of Housing, Local Government and Heritage
Grant Programme	Supported Temporary Accommodation (STA)
Purpose of the Grant	Provision of quality temporary accommodation and effective supports for persons who are homeless and who may have specialised health, care and support needs or complex needs.
Term	12 months
Total Fund	€225,328
Expenditure	€225,328
Received in the financial year	€225,328
Restriction on use	Delivery of service as per SLA

**ANEW SUPPORT SERVICES CLG****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021****State funding (continued)**

<b>Agency</b>	<b>TUSLA Child and Family Agency</b>
Grant Programme	Support Services for pregnant women and new mothers experiencing or at risk of experiencing homelessness
Purpose of the Grant	Service provision/charitable activity
Term	12 months
Total Fund	€129,200
Expenditure	€129,200
Received in the financial year	€129,200
Restriction on use	Delivery of services as per SLA
<b>Agency</b>	<b>TUSLA Child and Family Agency</b>
Grant Programme	Covid-19 Expenditure
Purpose of the Grant	To support organisations for Covid-19 related expenditure
Term	12 months
Total Fund	€6,460
Expenditure	€6,460
Received in the financial year	€6,460
Restriction on use	Can be used for costs incurred to enable the organisation to continue to operate in light of Covid-19.

**ANEW SUPPORT SERVICES CLG****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021****16. Summary of funds****Analysis of movements on funds**

	Balance at 1 January 2021 €	Income €	Expenditure €	Gains/ (Losses) €	Balance at 31 December 2021 €
Designated funds	221,888	-	-	-	221,888
General funds	257,096	100,437	(64,326)	125,000	418,207
Restricted funds	(8,987)	396,373	(410,825)	-	(23,439)
	<u>469,997</u>	<u>496,810</u>	<u>(475,151)</u>	<u>125,000</u>	<u>616,656</u>

**17. Members' liability**

The company is 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 it being wound up while they are members, or within the financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges, and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required not exceeding €1.

**18. Related party transactions**

The Company paid travel expenses on behalf of two of its directors as follows:

Moira Morrissey €2,366 (2020: €827);

Patrick O'Kane €NIL (2020: €430).

**19. Post balance sheet events**

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

**20. Approval of financial statements**

The financial statements were approved and authorised for issue by the Board of Directors on

