
ANEW SUPPORT SERVICES CLG
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022**

Directors	Wayne Tyrell (appointed 12 March 2022) Stephen Moore Moirra Morrissey (retired 7 May 2022) Nives Paic (appointed 29 January 2022) John Hanafin Joanne Mary Elizabeth Ryan Helen McEvoy (Resigned 28 January 2023) Claude Daboul (Chairperson) Fiona Barry
Company registered number	494801
Charity registered number	20022983
Registered office	International House Tara Street Dublin 2
Company secretary	Wayne Tyrell (appointed 7 May 2022) Moirra Morrissey (resigned 7 May 2022)
Independent auditors	Woods, Delaney and Partners Limited Chartered Accountants and Registered Auditor 41-42 Grattan Street Portlaoise Co. Laois R32 HR62
Bankers	Bank of Ireland O'Connell Street Dublin 1 Ulster Bank 49 Liberty Square Thurles Co. Tipperary Bank of Ireland Merrion Road Dublin 4
Solicitors	McCormack Solicitors LLP 4 McElwain Terrace Newbridge Co. Kildare

ANEW SUPPORT SERVICES CLG
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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022.

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 2022.

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

Anew's primary stakeholders are pregnant women and new mothers in particular those who are experiencing or at risk of homelessness.

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.

As the main stakeholder, Anew keeps the mother and baby as the top priority. Through its unique service Anew works intensively to support, safeguard and protect women, babies and children, particularly those at risk of or those experiencing homelessness, while supporting them to access appropriate homes as soon as possible.

We aim to:

1. Provide preventative and early intervention support for better lifelong outcomes – to break the cycle of poverty and socio-economic disadvantage.
2. Improve post-natal health and well-being for mother and baby.
3. Reduce homelessness for pregnant women and new mothers.
4. Promote and protect the health, wellbeing and rights of the women and babies we work with.

This is achieved by ensuring that pregnant women are supported through their pregnancy and early motherhood through the provision of housing advice, supported accommodation, day services and outreach support. 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 the women and their babies.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Review of Activities, Achievements and Challenges

a. Review of Activities

Throughout 2022, Anew supported over 60 pregnant women who were homeless or at risk of homelessness. The women were often from marginalised communities such as migrants, care-leavers, and members of the travelling community. They were often victims of abuse including physical, psychological, and sexual, as well as experiencing cultural stigma and social isolation and deep trauma in their lives.

Our staff empowered them to parent their children confidently, live in secure accommodation, gain employment, take up educational opportunities and create support networks.

In 2022 Anew provided three categories of service:

1. Accommodation in Cherry Blossom Cottage, our Supported Temporary Accommodation which is staffed 24 hours per day, 365 days per year and offers intensive support services for up to four pregnant women and new mothers and their babies.
2. Day Services in Haven House in Dublin City which provides life skills training, peer to peer support, ICT facilities, housing support and information services.
3. Outreach Support Services to women in their own and emergency accommodation.

Our services are currently located in Dublin; however, we know there is a need outside Dublin, and we would like to be able to support women in other parts of Ireland. Due to lack of capacity as well as funding constraints around our accommodation we are currently unable to do this, but it is something we are actively pursuing.

Cherry Blossom Cottage

Anew's Supported Temporary Accommodation – Cherry Blossom Cottage (CBC) is a four bed cottage jointly funded by Dublin Regional Homeless Executive (DRHE) and Tusla. To be eligible for CBC the women must be pregnant and classed as homeless in one of Dublin's four local authorities. All placements in CBC must be approved by DRHE's Central Placement Service (CPS).

The cottage is staffed 24 hours a day with Social Care workers providing specialised support during the working day and providing "on call" out of hours. Support Workers provide health and safety care at weekends, nights, bank holidays etc... While resident in the cottage the women receive specialised supports which are not available in other homeless accommodation such as hubs and hostels.

We create the most nurturing and safe environment possible; women often report to staff that when they arrive at the cottage, they "feel safe and can begin to enjoy their pregnancy." This environment reduces mother's stress, promotes well-being and reduces negative impact on her unborn baby.

During their stay, women are supported to attend important ante and post-natal appointments as this can be extremely difficult and overwhelming when facing and experiencing homelessness. Each woman is allocated a keyworker who offers intense and specific support, including where possible accompaniment to essential appointments.

Keyworkers liaise closely with maternity hospitals, medical social workers and public health nurses. This ensures continuity of care as well as reducing missed appointments for both mother and baby. Mothers are supported to attend immunisation appointments, developmental check-ups reducing the likelihood of childhood illnesses and further medical needs.

In line with Tusla's Supporting Parents: A National Model of Parenting Support, staff work closely with all the women to build on existing strengths and support positive parenting. For parents of children at risk of entering care, staff work with the women to maintain guardianship on an individualised basis with child protection as a top priority.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Review of Activities, Achievements and Challenges (continued)

While resident in the cottage the women receive the following supports:

- Intense person-centred key working on one-to-one basis.
- Evidence-based support planning in collaboration with residents.
- Life skills – pregnancy and baby care, budgeting, relationships and cooking.
- Support with physical/mental health – including referrals to Maternity Mental Health services.
- Bespoke programmes for women with children in care.
- Housing support – eligibility, HAP, other accommodation options and tenancy sustainment.
- Peer support programmes.
- Liaising closely with other relevant professionals and stakeholders such as Public Health Nurses, Tusla Social Workers, Local Authorities, and other housing bodies.

Day Services

Our Day services in Haven House offer the following supports to women who have moved on from CBC as well as those on our waiting list:

- Group and one to one support
- Life skills – cooking, budgeting, relationships
- Pregnancy and parenting support
- Support with physical and mental health
- Peer support programmes
- Antenatal Support
- Use of Anew's IT Room
- Housing support – information and support around housing eligibility, HAP, other accommodation options and tenancy sustainment

Day Services were reduced in 2020 and 2021 due to restrictions from the pandemic, however, we have seen an increase of women re-engaging with the programmes in Haven House in 2022 due to isolation. Some of the women are in their own homes while others are in family hubs and other emergency accommodation.

Outreach Support

Anew's provides the same support provided in CBC and our Day Services via outreach support to:

- Pregnant women, new mothers and their babies who cannot access CBC due to lack of capacity.
- Women who are isolated with little or no support.
- Women and their babies who have come through CBC and still require support such as peer support, parenting support or healthcare needs.
- Outreach support was reduced in 2020 and 2021 due to restrictions from the Covid pandemic however, recently we have seen a huge upsurge in demand.

Anew were only able to provide very limited Outreach Support to 2022 due to lack of staff and it is a key priority in 2023 to build up this service.

Service Delivery

Our approach is an evidence-informed style of work that recognises the importance of relationships in delivering support services to families. In line with Tusla's "National Guidance and Local Implementation, Investing in Families; Supporting Parents to improve Outcomes for Children (2013).

- Raising awareness of the importance of the parent/child relationship and the parent as the expert in their child's care.
- Developing a respectful, non-judgemental working relationship between women and staff.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Review of Activities, Achievements and Challenges (continued)

- Working with women on their perceived needs.

We measure the impact of the work that we do in CBC using the evidence-based Outcome Star Measurement Tool. We use the "New Mum Star" which measures the changes the pregnant women and new mothers feel in nine areas of their lives. For their future it is vital that the women have hope and are optimistic for their future. Anew staff work with the women to identify their goals and aspirations, particularly in the areas of returning to work and/or education as well as the essential need to secure a home.

We are a Trauma Informed Care organisation with training provided for all staff. We value continuous professional development and our staff are given opportunities to upskill where possible. Mandatory training includes Child Protection and Welfare, Health and Safety and other compliance requirements. We encourage staff as part of Performance Management to identify any relevant areas of training they may want to pursue.

b. Achievements

We work with women with high needs who as a result have been successful in the keeping their babies from entering the care system and in reunification with older children in care. Our outcomes illustrate how Anew actively "break the cycle" for these women and their babies.

The service has been extremely effective in ensuring an exit from homelessness by securing sustainable accommodation for the women and their babies. This is achieved mainly by supporting the women to secure homes using the Housing Assistance Payment (HAP) and through placement in other suitable accommodation options. When the women move on they are supported in their new homes by Anew's Tusla Funded Social Care Workers and they can avail of our Day Services in Dublin.

Since opening in 2018, CBC has provided accommodation and specialised support for 75 pregnant women / new mothers and their babies. In 2022, we provided supported accommodation for 14 pregnant women/new mothers and their babies.

c. Challenges

Demand – CBC is always full and we are finding it extremely challenging to move the women on to suitable accommodation due to:

- Very limited amount of properties to rent in Dublin (or Ireland).
- Rents are rising all the time.
- Properties that are available are not suitable for long term stay for a family - 1 bedroom apartment for €2,050. This family will need a two bed property within the next 2-3 years and will not be able to move their homeless HAP leaving them stuck in a one bedroom.
- Suitable family hub accommodation is difficult to secure from CPS. Moving a family from CBC after 6 months of intense support work into a family HUB with other families who are experiencing complex needs could be seen as counterproductive.
- At times the delay in getting family hub accommodation can impact on us being able to move another pregnant woman in who is in need of our intense supports.

We are seeing an increase in calls and referrals to our service not only for first time mothers but women with older children. It is unclear of the actual numbers of pregnant homeless women in Dublin as they are not categorised separately in homeless figures. We have been working closely with Senior Medical Social Workers in Dublin based Maternity Hospitals who have highlighted how difficult it is to ascertain if a woman is homeless when attending the hospital. One Social Worker reported that in a six month period she worked with 59 pregnant women who are homeless or at risk of homelessness.

It was noted that, because many women do not disclose if they are at risk of, or experiencing homelessness, the

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Review of Activities, Achievements and Challenges (continued)

numbers are likely to be much higher. This information provides a snapshot for pregnant women and new mothers who are at risk of or experiencing homelessness and indicates a huge unmet need.

Having an additional house would mean that we could better meet the demand and work intensively with at least 24 women and their babies each year to provide a secure and safe start to their lives, and this is a key priority for Anew into 2023.

Outreach Support - Our staff support every woman that contacts our service in some way; there is always a need for emotional support as the women are stressed, isolated and frightened due to being pregnant in less than ideal circumstances and at risk of homelessness. However, unless the women move into CBC or attend our Day Services we are limited through time and capacity in offering much needed support around pregnancy and the impact of homelessness on the physical and mental health and wellbeing of the women and their babies.

The need for our service is particularly evident with women who are residing in Family Hubs and other emergency accommodation as there are no parenting or family supports offered. The Outreach element of our service is severely limited due to staff constraints as our Family Support Worker is often needed to provide cover in CBC. We believe this element of our service is key in terms of providing early intervention for children experiencing homelessness and the adverse effects of this on early childhood and development.

Waiting List - We do not actively promote or advertise our service and yet there is always a waiting list of high need pregnant women who require accommodation with additional supports during their pregnancy and into new motherhood. We only track progress on referrals to CBC as we do not have capacity to track the referrals that need outreach support, although we do maintain records of our work with them. In 2022, our Housing Support Officer worked intensively with 14 residents from CBC and she also provided intensive emotional and practical support to approximately 60 women, who we could not accommodate due to capacity, eligibility, timing and other numerous and unique situations.

Eligibility - Many women present as homeless for the first time as a direct result of their pregnancy but can only access CBC from 12 weeks on and Family Hubs from 20 weeks. As a result, we often cannot accommodate pregnant women when they need it most.

We have seen an increase in referrals for pregnant women / new mothers who have older children. They need support around their pregnancy and also support to parent their older children who are often in the care of other family members or in the care system. Anew provide bespoke parenting programmes for these women, however we cannot offer accommodation and we have insufficient staff to offer outreach support for these families.

Complexity of Need - All the women referred to us present with complex situations and needs including migrancy and language barriers, addiction, mental and physical health issues, high risk pregnancies, care leavers, extreme isolation, domestic abuse, women whose children are at risk of entering the care system i.e. cases where there are child protection and welfare concerns, women with other children in care and lone Parenting – every woman we worked with in the past 12 – 16 months is parenting alone.

Women with complex needs require supports outside CBC such as hospital visits, social worker meetings, court attendances etc... The women are often extremely isolated and have little to no external support systems, so these external supports are vital. With our current staff, we are limited in what we can provide to residents outside of CBC. Our Social Care Workers cover shifts in the cottage and run programmes in Haven House. They work on a lone basis, therefore, there is little capacity to offer supports outside of CBC and Haven House, which are required for women with such high needs.

Risk - Pregnancy while homeless is a very profound event for any woman but for those already in precarious living situations, such as living within an environment of domestic abuse and/or unsuitable accommodation, it often represents a crisis and a high-risk situation where mother and baby need support and a safe place to go

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Review of Activities, Achievements and Challenges (continued)

through the pregnancy and new motherhood.

Anew can reduce the risks associated with being homeless and unsupported during pregnancy in our specialised service. While we have limited capacity in our STA, if we had more staff, we could replicate the intense supports offered in CBC on an outreach basis to women in other services and reduce the risk for these women and their babies.

Having used our bespoke model of service since 2017 the success of the interventions that support the pregnant women/new mothers in Anew is proven. However, with increasing demand for the service and the lack of suitable accommodation for pregnant women and new mothers experiencing or at risk of experiencing homelessness it is vital to build up our outreach and accommodation service.

The need to expand this specialised service is clear from the significant, ongoing, and growing demand for the service and an increasing presentation of high complex need pregnant women and new mothers with babies

Financial review

a. Financial Results

At the end of the financial year the company has assets of €674,918 (2021: €676,729) and liabilities of €71,713 (2021: €60,073). The net assets of the company are €603,205 (2021: €616,656).

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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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Future Developments

During 2022, Anew's Board of Directors carried out a strategic planning exercise and prepared a three-year Strategic Plan (2023-2025), based on the needs of our primary stakeholders, with the following areas identified for strategic development:

1. Bespoke programmes of work around pregnancy and the "Fourth Trimester" through day services, accommodation and outreach.
2. Accommodation – expanding our current accommodation service. In early 2023 we secured additional funding from Tusla and DRHE for a "Step Down" house to provide a transitional model of care for the women and babies we work with
3. Parenting – ensuring that the women we work with are supported and educated in confident and positive parenting.
4. Care-Leavers - developing a specific programme for care-leavers, who by their nature are classed as "at risk of homelessness" category, particularly when they become pregnant.
5. Bespoke programmes for women with children in care - integrating supports for the women we work with who have children in care or whose current pregnancy results in that child going into care.

This strategic plan takes into consideration services, sustainable funding, quality and operational excellence (including compliance to a vast array of regulations), organisational design and communication to identify four goals:

- Goal 1 - Extended and expanded core services.
- Goal 2 - Increased and Diversified Funding.
- Goal 3 - Organisational Excellence.
- Goal 4 - Effective Communication.

Anew's People - We have a small services team that consist of 11 full and part time staff who come from a variety of backgrounds including child protection and welfare, social care, homeless services, counselling, midwifery and nursing and they bring vast experience and skills to the service. In addition to this finance and compliance are assured through our Admin and Finance Officer and our CEO, as well as a voluntary Board of Directors skilled in the areas of finance, risk, law and business.

Governance – Anew's board is committed to the highest level of Governance, they meet regularly as a board, as does the audit and risk sub-committee and the strategy sub-committee. Anew have implemented the Charities Governance Code and are committed to maintaining and improving governance systems within Anew. Anew is fully compliant with the Charities Governance Code.

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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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

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:

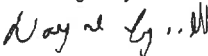
- The Companies Act 2014
- The Charities SORP (FRS 102)

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:

E6D9DAF72000405.....
Claude Daboul
Director
Date: 2 May 2023

DocuSigned by:

85273053C582413.....
Wayne Tyrrell
Director

ANEW SUPPORT SERVICES CLG
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STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

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 judgments 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.

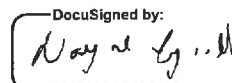
The Directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined 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:

 EC02DAF72068408.....
Claude Daboul
 Director

DocuSigned by:

 052739D80592448.....
Wayne Tyrrell
 Director

Date: 2 May 2023

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

Opinion

We have audited the financial statements of Anew Support Services CLG (the 'charitable company') for the year ended 31 December 2022 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 2022 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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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANEW SUPPORT SERVICES CLG
(CONTINUED)

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 themselves. 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.

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

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 judgment 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 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.

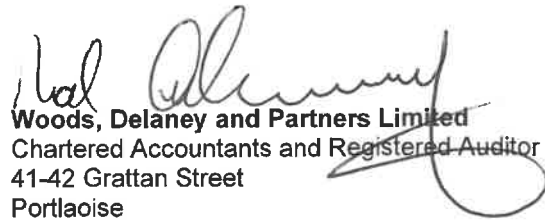
ANEW SUPPORT SERVICES CLG
(A company limited by guarantee)

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

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.


Woods, Delaney and Partners Limited
Chartered Accountants and Registered Auditor
41-42 Grattan Street
Portlaoise
Co. Laois
R32 HR62
2 May 2023

ANEW SUPPORT SERVICES CLG
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Income from:					
Donations and legacies	3	6,289	950	7,239	9,708
Charitable activities	4	-	386,471	386,471	394,857
Investments	5	55,690	-	55,690	57,160
Trading activities	6	37,662	-	37,662	35,085
Total income		99,641	387,421	487,062	496,810
Expenditure on:					
Charitable activities		79,434	405,455	484,889	466,077
Trading activities	7	15,624	-	15,624	9,074
Total expenditure		95,058	405,455	500,513	475,151
Net income/(expenditure)		4,583	(18,034)	(13,451)	21,659
Net movement in funds before other recognised gains		4,583	(18,034)	(13,451)	21,659
Other recognised gains:					
Gains on revaluation of fixed assets		-	-	-	125,000
Net movement in funds		4,583	(18,034)	(13,451)	146,659
Reconciliation of funds:					
Total funds brought forward		640,095	(23,439)	616,656	469,997
Net movement in funds		4,583	(18,034)	(13,451)	146,659
Total funds carried forward		644,678	(41,473)	603,205	616,656

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

The notes on pages 18 to 29 form part of these financial statements.

ANEW SUPPORT SERVICES CLG
(A company limited by guarantee)
REGISTERED NUMBER: 494801

BALANCE SHEET
AS AT 31 DECEMBER 2022


	Note	2022 €	2021 €
Fixed assets			
Tangible assets	10	4,161	4,151
Investment property	11	550,000	550,000
		<u>554,161</u>	<u>554,151</u>
Current assets			
Debtors	12	22,273	31,196
Cash at bank and in hand		98,484	91,382
		<u>120,757</u>	<u>122,578</u>
Creditors: amounts falling due within one year	13	(71,713)	(60,073)
Net current assets		<u>603,205</u>	<u>616,656</u>
Total assets less current liabilities		<u>603,205</u>	<u>616,656</u>
Total net assets		<u><u>603,205</u></u>	<u><u>616,656</u></u>
Charity funds			
Restricted funds	16	(41,473)	(23,439)
Unrestricted funds	16	644,678	640,095
Total funds		<u><u>603,205</u></u>	<u><u>616,656</u></u>

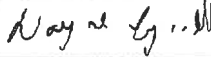
ANew SUPPORT SERVICES CLG
(A company limited by guarantee)
REGISTERED NUMBER: 494801

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

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:

E0D9DAF72066405
Claude Daboul
Director
Date: 2 May 2023

DocuSigned by:

B52738B9C6592413...
Wayne Tyrrell
Director

ANEW SUPPORT SERVICES CLG
(A company limited by guarantee)

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

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 which is also the principal place of business of the company.

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 judgment 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.

ANEW SUPPORT SERVICES CLG
(A company limited by guarantee)

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

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.

ANEW SUPPORT SERVICES CLG
(A company limited by guarantee)

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

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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

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.

ANEW SUPPORT SERVICES CLG
(A company limited by guarantee)

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

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

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €	<i>Total funds 2021 €</i>
Donations and legacies	6,289	950	7,239	9,708

ANEW SUPPORT SERVICES CLG
(A company limited by guarantee)

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

4. Income from charitable activities

	Restricted funds 2022 €	Total funds 2022 €	<i>Total funds 2021 €</i>
Dublin Region Homeless Executive	229,612	229,612	225,328
TUSLA - Child and Family Agency	134,368	134,368	129,200
Hospital Saturday Fund	1,455	1,455	-
The Community Foundation of Ireland	8,501	8,501	14,000
TUSLA - COVID-19 Funding	-	-	6,460
Pobal/Fingal County Council - COVID-19 Funding	-	-	16,704
Dept of Social Protection - Sick Benefit	5,027	5,027	-
Dublin Airport Authority - IWD Fund	1,152	1,152	480
Doula Care	-	-	350
HSE - What Works Training Fund	-	-	1,500
The Ireland Fund	456	456	835
Children's Rights Alliance Food Provision Grant	5,900	5,900	-
Total 2022	386,471	386,471	394,857

5. Investment income

	Unrestricted funds 2022 €	Total funds 2022 €	<i>Total funds 2021 €</i>
Investments	55,690	55,690	57,160

6. Income from trading activities

	Unrestricted funds 2022 €	Total funds 2022 €	<i>Total funds 2021 €</i>
Trading activities	37,662	37,662	35,085

ANew SUPPORT SERVICES CLG
(A company limited by guarantee)

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

7. Trading activities

	Unrestricted funds 2022 €	Total funds 2022 €	<i>Total funds 2021 €</i>
Trading activities	15,624	15,624	9,074

8. Analysis of expenditure by activities

	Direct costs 2022 €	Support costs 2022 €	Total funds 2022 €	<i>Total funds 2021 €</i>
Dublin Regional Homeless Executive	227,882	18,879	246,761	241,464
Tusla Child and Family Agency	126,924	12,946	139,870	129,263
Children's Rights Alliance Food Provision Scheme	5,900	-	5,900	-
The Community Foundation of Ireland	8,501	-	8,501	14,753
Pobal - COVID-19 Stability Scheme	-	-	-	14,204
Hospital Saturday Fund	1,455	-	1,455	-
Dublin Airport Authority - IWD Fund	1,152	-	1,152	480
Doula Care	-	-	-	350
TUSLA - COVID-19 Funding	-	-	-	6,460
The Ireland Fund	456	-	456	835
HSE Grants	-	-	-	1,500
Expenditure on charitable activities	1,360	79,434	80,794	56,768
Total	373,630	111,259	484,889	466,077

ANEW SUPPORT SERVICES CLG
(A company limited by guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of costs

	Trading activities 2022 €	Direct costs 2022 €	Support costs 2022 €	Total funds 2022 €	<i>Total funds 2021 €</i>
Wages and Salaries	-	281,417	55,825	337,242	314,953
Employers PRSI	-	29,448	6,167	35,615	34,029
Other Staff Costs	92	6,199	-	6,291	6,991
Repairs, maintenance and computer costs	973	10,066	-	11,039	8,707
General office costs	2,454	9,684	-	12,138	10,395
Rent, rates and facility management	7,766	9,833	-	17,599	16,942
Sundry expenses	-	7,496	-	7,496	1,661
Safety and security costs	195	1,097	-	1,292	2,704
Travel and subsistence	3,439	5,047	-	8,486	8,147
Membership and subscription	-	1,579	-	1,579	1,373
Projects	-	7,388	-	7,388	23,785
Insurance	500	15,515	-	16,015	16,391
Professional fees	-	22,638	12,946	35,584	26,688
Bank charges	205	1,572	-	1,777	1,513
Depreciation	-	972	-	972	872
	15,624	409,951	74,938	500,513	475,151

ANEW SUPPORT SERVICES CLG
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Employees and remuneration

The staff costs comprise:

	2022	2021
	€	€
Wages and salaries	337,242	314,953
Social security costs	35,615	34,029
Pension costs	2,196	2,813
	<u>375,053</u>	<u>351,795</u>

The average number of persons employed by the Company during the year was as follows:

	2022	2021
	No.	No.
Charitable Activities		
Charitable activities	<u>16</u>	<u>12</u>

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

ANEW SUPPORT SERVICES CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. Tangible fixed assets

	Long-term leasehold property €	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation				
At 1 January 2022	1,500	13,217	10,400	25,117
Additions	-	980	-	980
At 31 December 2022	1,500	14,197	10,400	26,097
Depreciation				
At 1 January 2022	1,500	11,042	8,424	20,966
Charge for the year	-	467	503	970
At 31 December 2022	1,500	11,509	8,927	21,936
Net book value				
At 31 December 2022	-	2,688	1,473	4,161
At 31 December 2021	-	2,175	1,976	4,151

11. Investment property

	Freehold investment property €
Valuation	
At 1 January 2022	550,000
At 31 December 2022	550,000

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

ANEW SUPPORT SERVICES CLG
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12. Debtors

	2022 €	2021 €
Due within one year		
Other debtors	10,866	25,543
Prepayments and accrued income	11,407	5,653
	<u>22,273</u>	<u>31,196</u>

13. Creditors: Amounts falling due within one year

	2022 €	2021 €
Trade creditors	3,839	11,803
Other taxation and social security	19,917	8,624
Other creditors	9,600	9,600
Accruals and deferred income	38,357	30,046
	<u>71,713</u>	<u>60,073</u>

14. Financial instruments

	2022 €	2021 €
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>98,484</u>	<u>91,382</u>

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 2022

15. State funding

Agency	Dublin Regional Homeless Executive
Government Department	Department of Housing, Local Government and Heritage
Grant Programme	Supported Temporary Accommodation (STA) Families
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	€229,612
Expenditure	€229,612
Received in the financial year	€229,612
Restriction on use	Delivery of services as per SLA

State funding

Agency	Tusla Child and Family Agency
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	€134,168
Expenditure	€134,168
Received in the financial year	€134,168
Restriction on use	Delivery of services as per SLA

ANEW SUPPORT SERVICES CLG
(A company limited by guarantee)

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

16. Summary of funds

Analysis of movements on funds

	Balance at 1 January 2022 €	Income €	Expenditure €	Balance at 31 December 2022 €
Designated funds	221,888	-	-	221,888
General funds	418,207	99,641	(95,058)	422,790
Restricted funds	(23,439)	387,421	(405,455)	(41,473)
	<u>616,656</u>	<u>487,062</u>	<u>(500,513)</u>	<u>603,205</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 the following expenses on behalf of its following director who resigned during the year:

Moira Morrissey €896.04 (2021: €2,366).

19. Post balance sheet events

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