Registered number: 494801
Charity number: 20022983

ANEW SUPPORT SERVICES CLG

(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

Directors	Wayne Tyrell Claude Daboul (Chairperson) John Hanafin Meabh Savage Nives Paic Fiona Barry Karina Lynch (appointed 25 January 2025) Michael Hourihan (appointed 25 January 2025)
Company registered number	494801
Charity registered number	20022983
Registered office	113 Pearse Street Dublin 2
Company secretary	Wayne Tyrell
Independent auditors	Woods, Delaney and Partners Limited Chartered Accountants and Statutory Audit Firm Annefield House Dublin Road Portlaoise Co. Laois
Bankers	Bank of Ireland Merrion Road Ballsbridge Dublin 4
Solicitors	McCormack Solicitors LLP 4 McElwain Terrace Newbridge Co. Kildare

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

1.0 Overview

The Directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2025. The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The Directors of the 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 (Anew) present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

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. It is also an Approved Housing Body (AHB) and is regulated by the Approved Housing Bodies Regulatory Authority (AHBRA).

Anew is currently the only charity in Ireland working specifically with pregnant women and new mothers experiencing, or at risk of experiencing, homelessness. We work intensively to support, safeguard and empower women, their babies and where appropriate the baby’s father, while supporting them to access appropriate housing and accommodation as soon as possible.

1.1 Vision Mission, Values and Aims

Anew's Vision
Anew envisions an Ireland where all pregnant women, especially those at risk of homelessness, have access to high quality, professional and compassionate services and can avail of practical and emotional supports.

Anew’s Mission
Anew provides intensive emotional and practical support to pregnant women and new mothers, especially those at risk of homelessness. We provide a safe space where we nurture and empower these families to fulfil their full potential.

Anew’s Values

Accountability: We take personal responsibility for using our resources efficiently, achieving measurable results, and being accountable to supporters, partners and, most of all, the women, children, and families we work with.

Nurture: We aim to bring out the potential in people including our staff and the women and families with whom we work . We think, listen, see and understand those who use our services.

Empowerment: We strive make the women stronger and more confident, especially in controlling their life and realising their abilities and potential in life.

Welcome: We provide a safe non-judgmental place for the women and families who use our services. We reassure, respect, and provide an environment of trust.

Anew's Aims

- Remove the barriers women experience to accessing the support and resources they (and babies) need to flourish and live happy and healthy lives
- Provide preventative and early intervention maternal support for better lifelong outcomes – to break the cycle of poverty and socio-economic disadvantage
- Improve pre- and post-natal health and well- being for mother and baby
- Reduce homelessness for pregnant women and new mothers

1.2 Model of Service

Anew acknowledges that the best way to support a baby's development is to provide support for the mother as a woman and mother, so she does not become vulnerable as she cares for her child. We also support the baby's father where appropriate and we acknowledge the benefit of a father's involvement in a child's life where this is safe.

The women we work with are from marginalised communities including but not limited to migrants, care-leavers, and members of the travelling community. They have almost all experienced physical, psychological, and sexual abuse, as well as cultural stigma, social isolation and deep trauma in their lives. All the women we worked with were at a high risk of poverty and exclusion.

Throughout all our services Anew works closely with the women and other agencies to ensure the best possible outcome for the women and their babies. Our staff nurture and empower the women to have healthy pregnancies, parent their children confidently, live in secure accommodation, gain employment, take up educational opportunities and create support networks.

We support mothers by building on their strengths and helping them identify solutions that will work for their children, their families, and themselves as per Tulsa's 5-year Parenting Support Strategy, (2022 – 2027). We also utilise the Lundy Model of Child Participation, which focuses on a child's right to participation as laid down in Article 12 of the United Nations Convention on the Rights of the Child.

We measure the impact of the work that we do using the evidence-based Outcome Star Measurement Tool using the "New Mum Star" which measures the changes the women feel in nine areas of their lives. For their future it is vital that they have hope and are optimistic for their future and we work with them 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 and value continuous professional development. 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.

2.0 Review of Activities

2.1 Service Delivery

In 2025 Anew provided five categories of service which included the following services:

1. Cherry Blossom Cottage (the Cottage), in Swords, Co. Dublin provides Supported Temporary Accommodation, which offers intensive 24 hour supported accommodation for up to four pregnant women and new mothers/babies at any time
2. Day Services in Haven House in Dublin City which includes bespoke projects such as the Nurture to Empower Project and the Youth Integrated Support Programme (YIPS)

3. Outreach Support Services for pregnant women/new mothers in temporary accommodation
4. Transitionary Accommodation Service in Drumcondra, Dublin 9 which offered move on accommodation from the Cottage for up to six new mothers and their babies at any time
5. The Young Parent Support Programme (YPSP) in Dublin 15 is national programme designed to assist young mothers and fathers, typically aged 14 to 23, and their families

In 2025 Anew provided emotional and practical support to 268 women (247 in 2024). Support ranged from antenatal support, housing assessments, intensive individual and group support, participation in Anew's programmes, accommodation, donations and signposting to other services.

In 2025 two staff completed the Neo-natal Behavioural Observation Programme which is now utilised in our accommodation service. We received funding in 2025 to train five members of staff in the Parents Under Pressure model of parenting support and this will be rolled out in 2026.

2.2 Cherry Blossom Cottage

The Cottage is in Swords and is jointly funded by Dublin Regional Homeless Executive (DRHE) and Tusla. To be eligible to stay in the Cottage the women must be pregnant and classed as homeless in one of Dublin's four local authorities. All placements in the Cottage must be approved by DRHE's Central Placement Service.

The Cottage is staffed 24 hours a day with Social Care workers providing specialised support during the working day and "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 and key working which are not available in other homeless accommodation such as hubs and hostels.

We create the most nurturing and safe environment possible; when women arrive at The Cottage, they feel safe and can begin to enjoy their pregnancy. This environment promotes well-being and reduces mother's stress and the negative impact on her and her baby. Each woman is allocated a keyworker who offers intense and specific support, including accompaniment to important ante- and post-natal appointments as this can be difficult and overwhelming when facing homelessness. Mothers are also supported to attend immunisation appointments and developmental check-ups reducing the likelihood of childhood illnesses and further medical needs.

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. While resident in The Cottage the women also received the following supports:

- Intense person-centred key working on one-to-one basis
- Evidence-based collaborative support plans
- 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, care leavers and young mothers.
- Housing support – with eligibility, Homeless Housing Assistance Payment (HHAP), other accommodation options and tenancy sustainment
- Peer support programmes
- The Limited Circle of Limited Security, an evidence based parenting tool that promotes bonding and selfcare for mother and baby, continued

In 2025, we provided supported accommodation for 14 pregnant women/new mothers and their babies in the Cottage. We supported two women who had recently been in care and had complex needs. We also had one sets of twins. The Cottage is very small and this stretched us to capacity (see Section 4).

2.3 Housing Outcomes - Move Ons from the Cottage

In 2025, due to the ongoing housing crisis suitable move-ons were difficult to secure and as a result some women had to stay longer in the Cottage. We accommodated 14 women and their babies in 2025 (14 in 2024), move-ons from the cottage are shown below:

- One women moved to other services
- One woman moved to a Family Hub
- Nine women moved to Lily Lodge (see below)

As the maximum stay in the Cottage is six months, the women must eventually secure move-on accommodation, prior to us having our transitionary accommodation, it was almost always a Family Hub which was less than ideal for a new mom and baby, and sometimes the women only knew where they are moving to a day or two before, which added hugely to their stress. In 2025 we were able to move nine women into our new our transitionary accommodation, (Lily Lodge) which made move-ons much smoother.

2.4 Lily Lodge

Lily Lodge is our “step-down” transitionary house, purchased in late 2024, it consists of six own door apartments where the women can stay under a transitionary tenancy for up to 12 months after their time in the Cottage. During this time they can avail of continued supports to help with independent living and parenting while they secure long term accommodation.

In 2025 we accommodated nine women and their babies in Lily Lodge including one set of twins. During the year three women and their babies moved on from Lily Lodge to HHAP properties sourced through Dublin City Council “Placefinders” accommodation service.

Having Lily Lodge means we can continue to support the women and their babies in suitable accommodation through the early days of motherhood while they are seeking long term homes.

2.5 Day Services

Our Day Services in Haven House offered the following supports to women who have moved on from parenting 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
- Housing support – information and support around housing eligibility, Homeless Housing Assistance Programme (HHAP), other accommodation options and tenancy sustainment
- Our Programmes (detailed below).

2.6 Programmes in 2025

- With support from the Community Foundation and the Katherine Howard Fund we continued to run the Nurture Programme which provided antenatal education specifically for pregnant women experiencing homelessness around their pregnancy (changes to the body etc..), practical support and self-care
- The Empower Programme continued to focus on education and support for pregnant women and new mothers in relation to their pregnancy and new motherhood so that they can make informed decisions in conjunction with their medical team in the hospital

- The New Beginnings Programme, a FETAC accredited course run in collaboration with Northside Partnership

2.7 Outreach Support

During 2025, where we had capacity staff provided via outreach support to women who are isolated with little or no support including:

- Pregnant women, new mothers in Emergency Accommodation who could access our services
- Women and their babies who have come through the Cottage and still require support such as peer support, parenting support or healthcare needs

3.0 Achievements

3.1 Young Parent Support Service Programme

In late 2025, we were successful in our application to run the Young Parent Support Programme (YPSP) in Dublin 15. The YPSP is part of a national programme designed to assist young mothers and fathers, typically aged 14 to 23, and their families. The program provides support from pregnancy through the first 1000 days of the child's life, focusing on various aspects of parenting and personal development. Types of Support Offered:

- Individualised Support: Young parents receive personalised assistance tailored to their specific needs, including health, relationships, parenting skills, and social welfare entitlements
- Educational and Emotional Well-being: The program promotes educational opportunities and emotional support, helping young parents to maximize their potential and reduce the risk of social exclusion.
- Advocacy and Information: YPSP workers provide advocacy and information on rights and entitlements, helping young parents understand their options regarding welfare, education, and childcare
- Group Support: Some programs, like the Student Mothers Group, focus on supporting young mothers in secondary education, ensuring they can continue their studies while managing parenting responsibilities

3.2 Pregnancy and Beyond

In late 2025 we secured three years funding from Rethink Ireland's Brighter Futures Fund to continue and develop the YIPS Project. This has since been renamed to "Pregnancy and Beyond." This Project is designed to assist young mothers aged 18 to 25 experiencing or at risk of experiencing homelessness. It provides support from pregnancy through the first 1000 days of the child's life, with a specific focus on mental health as well as various aspects of parenting and personal development. The types of Support Offered include:

- Peer Support: This is a key element of the project and women are encouraged to avail of group events
- Perinatal supports: Young mothers are offered pre and post-natal supports on a one to one and group basis
- Individualised Support: Young parents receive personalised assistance tailored to their specific needs, including health, relationships, parenting skills, and social welfare entitlements
- Educational and Emotional Well-being: The program promotes educational opportunities and emotional support, helping young parents to maximize their potential and reduce the risk of social exclusion
- Advocacy and Information: Project staff provide advocacy and information on rights and entitlements, helping young mothers understand their options regarding welfare, education, and childcare

3.3 Breaking the Cycle

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

3.4 Anew's Theory of Change

In 2025, using client feedback we articulated our Theory of Change for the women we work with which will be used as the basis for developing our services into the future.

4.0 Challenges

4.1 Demand

Pregnant women experiencing homelessness are not categorised separately but we know the numbers are significant; the Cottage is always full, there is always a waiting list for the Cottage and at the end of 2025 and we had already filled Lily Lodge.

There is currently little to no opportunity to avail of HHAP due to lack of availability and raising rents which HHAP does not cover. The women and their babies are stuck in a cycle of moving from emergency accommodation to the Cottage then to back to Family Hubs and they are trapped in this cycle of homelessness which is very hard to break.

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 have planned for in our strategy.

4.2 Suitability of Our Supported Temporary Accommodation

Anew secured The Cottage late in 2017 with its first full year of operation in 2018, it has accommodated over 100 women and their babies and has served us well. However, it is very small, there is just a small galley kitchen and a communal sitting/dining room with a box room doubling up as an office and staff bedroom.

Over the years the complexity of need for the women has highlighted the lack of a private space for key-working. There have at times been five babies in residence (having had two sets of twins in 2024), and the practicalities of so many bottles and nappies in such a small space have been very challenging as well as buggies and laundry. We have also had babies with medical needs such as oxygen and this adds to the challenges of such a small space.

It is clear the service has outgrown the space and the top priority for Anew is to source a larger premises to run this supported temporary accommodation. If we could secure this there may also be some economies and we could potentially support six women and the babies (rather than four) with the same staffing.

4.3 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 and homelessness. However, unless the women move into the Cottage or attend our Day Services we are limited through time and capacity in offering much needed support. 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.

4.4 Eligibility

Many women present as homeless for the first time as a direct result of their pregnancy. They can access Anew from 12 weeks on and Family Hubs from 20 weeks, however we are finding that due to lack of availability pregnant women cannot access this accommodation until much later in their pregnancy (often as late as 36 to 38 weeks). As a result, we cannot accommodate pregnant women when they need it most. Anew still provides support and programmes for these women as best we can in Haven House, however, we often cannot offer accommodation and we have insufficient staff to offer outreach support for these families.

4.5 Young Mothers

Our figures show that many of the women we work with are young with many under 25 years old. This creates a challenge as their needs are much different than their older counterparts. Many of our residents in the Cottage in 2025 were also under the age of 25, this had a huge impact on the life skills and support that these women needed. It was a huge adjustment for them. They required supports outside the Cottage such as hospital visits, social worker meetings, court attendances etc... They were extremely isolated and vulnerable with little to no external support systems, so these external supports are vital. At the end of 2025 we had secured two programmes (YPSP and YIPS) which will provide much needed resources going forward.

4.6 Complexity of Need

The women referred to us present with complex situations and needs including care leavers, young mothers (25 years and under), addiction issues, mental and physical health issues, high risk pregnancies, extreme isolation, domestic abuse, women whose children are at risk of entering the care system - cases where there are child protection and welfare concerns, women with other children in care, lone Parenting – every woman we work with is parenting alone and migrancy and language barriers.

In 2025 we accommodated two women who had recently left the care system and had become new mothers. Staff work on a lone basis, therefore, there is little capacity to offer supports outside of the Cottage for women with high needs. Fortunately we were able to secure specific funding from Tusla in 2025 to support these women which enabled us to maintain care and support from the Cottage from early motherhood into their new home.

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. Our support often helps ensure the baby remains with the mother.

4.7 Risk

Pregnancy while homeless is a very profound 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 represents a high-risk situation and mother and baby need support and a safe place to go through the pregnancy and new motherhood. Anew can reduce the risks associated with being homeless and unsupported during pregnancy in our specialised service. If we had more staff, we could replicate the intense supports offered in the Cottage 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 2018 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 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 with increasing complexity for the women.

5.0 Financial Review

5.1 Financial Results

At the end of the financial year the company has assets of €2,630,933 (2024: €2,537,334) and liabilities of €1,833,591 (2024: €1,790,019). The net assets of the company are €797,342 (2024: €747,315).

5.2 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:

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

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.

5.3 Principal risks and uncertainties

The Directors have assessed the risks and have taken measures to manage these risks in Anew 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.

Economic risk: Anew is impacted by the general economic climate in Republic of Ireland which might create challenges around charitable activities funding, which Anew relies heavily on. Further challenges may arise around recruiting, retaining the right people and maintaining good governance practices. Directors continue to regularly review the risks and to analyse indirectly heightened risks or opportunities arising from the changed circumstances.

Liquidity risk: Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Company aims to mitigate liquidity risk by ensuring that sufficient resources are available either from cash balances or cash flows to ensure all obligations can be met when they fall due. To achieve this, the Company maintains a cash reserve balance that is held with reputable financial institutions. Cash flows are closely monitored to ensure sufficient levels for the Company activities.

6.0 Future Developments

Anew’s purchase of Lily Lodge in August 2025 represented the achievement of a priority strategic goal in our previous Strategic Plan. Following on from this, the Board recognised the need to address the longer term and a strategic review was carried out culminating in our Strategic Plan for the period 2026 – 2029.

6.1 Our Strategic Pillars 2026 – 2029

Taking into consideration our services, sustainable funding, quality improvement and operational excellence (including compliance to a vast array of regulations), organisational design and communications the following three strategic pillars have been identified:

Pillar 1
- The Why - The Women’s Journey, Our Model of Care

Pillar 2
- The Means - Physical Resources such as Accommodation Units
- Secure Sustainable Funding

Pillar 3
- The Capacity
- Being Supported to Provide Services
- Organisational Design-Communications, People, Administration, Other Resources

For each Pillar short, priority areas, activities and outcomes have been identified and addressed. This working document was approved (18 October 2025) by the Trustees who are committed to achieving the Vision and Mission of Anew and having a process in place to ensure that this Strategy is at the core of the organisations culture and activities for the future.

6.2 Anew's People

Anew have a small services team that consist of 17 full and part time staff who come from a variety of backgrounds including child protection and welfare, social care, homeless services, midwifery and nursing and they bring vast experience and skills to the service. In addition to this finance and compliance are assured through our Administration and Finance Administrator, our Accountant and our Chief Executive Officer (CEO), as well as a voluntary Board of Directors (Trustees) skilled in the areas of homelessness and youth services, academia, finance, risk, law and business.

7.0 Governance

Anew is committed to the highest level of Governance, the Board of Directors (Trustees) has eight members who met regularly as a board, in 2025 there were seven Board Meetings and an Annual General Meeting (AGM) for a total of eight meetings as follows:

7.1 Board Meetings and AGM in 2025

The seven Board meetings plus the Annual General Meeting were held on the following dates:

25 January, 8 March, 1 May, 24 May (AGM), 5 July, 6 September, 18 October and 29 November 2025 Board attendance is shown below:

Board Member	Board Meetings/AGM Attended in 2025	
Claude Daboul (Chairperson)	6	
Wayne Tyrrell (Secretary)	7	
John Hanafin	6	
Fiona Barry	8	
Nive Paic	8	
Meabh Savage	5	
Karina Lynch	6	(co-opted 25 January 2025)
Michael Hourihan	6	(co-opted 25 January 2025)

Note: The CEO also attended all eight Board meetings.

7.2 Board Committees in 2025

There are also two committees of the Board which reported and made recommendations to the Board:

Audit and Risk Committee (ARC): The members of the ARC were Nives Paic (Chairperson), Wayne Tyrrell, Karina Lynch, Michael Hourihan and Marian Barnard (CEO). The ARC met five times in 2025:

Committee Member	ARC meetings Attended
Nive Paic	4
Wayne Tyrrell	4
Karina Lynch	4
Michael Hourihan	1
Marian Barnard (CEO)	5

Strategy Committee: The members of the Strategy Committee were Fiona Barry (Chairperson), Claude Daboul, Maeve Savage, Marian Barnard (CEO) and Norma Fitzgerald (Senior Services Manager). The Strategy Committee met on 19 May and 6 August 2025. There was full attendance at each Strategy Committee Meeting.

Charities Regulators Governance Code: Anew have implemented and is fully compliant with the Charities Governance Code, Anew's Evidence and Compliance Form was reviewed and compliance to the Code for the period 1 Oct 2024 to 30 Sept 2025 was formally approved by the Trustees at the Board Meeting dated 18 October 2025. The Board of Anew are committed to maintaining and improving governance systems within Anew on an ongoing basis.

Governance and Finance Audit: Anew underwent a comprehensive Finance and Governance Audit by Forvis Mazars commissioned by DRHE in 2024 with no material findings.

8.0 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.

9.0 Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, as 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.

10.0 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 Act 2009
- The Charities SORP (FRS 102)
- The Housing (Miscellaneous Provisions) Act 2004

11.0 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:

Signed by: Nives Paic	DocuSigned by: Wayne Tyrell
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Nives Paic	**Wayne Tyrell**
Director	Director

Date: 14 May 2026

ANEW SUPPORT SERVICES CLG

(A company limited by guarantee)

STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial . 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 state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

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

Signed by: Nives Paic E2584700905F4D7...	DocuSigned by: Wayne Tyrell 852739B3C592413...
Nives Paic	**Wayne Tyrell**
Director	Director

Date: 14 May 2026

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 2025 which comprise the Statement of financial activities (incorporating income and expenditure account), the Statement of financial position 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 2025 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.

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.

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 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 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.

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.

DocuSigned by:
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Noel Delaney, FCA
For and on behalf of
Woods Delaney and Partner Limited
Chartered Accountants and Statutory Audit Firm
Annefield House
Dublin Road
Portlaoise
Co. Laois

14 May 2026

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €	*Total funds 2024 €*
Income from:					
Donations and legacies	3	**6,482**	**-**	**6,482**	*21,496*
Charitable activities		**-**	**611,216**	**611,216**	*612,322*
Investments	5	**62,880**	**34,938**	**97,818**	*55,672*
Trading activities	6	**-**	**3,754**	**3,754**	*38,710*
Total income		**69,362**	**649,908**	**719,270**	*728,200*
Expenditure on:					
Charitable activities		**44,044**	**675,576**	**719,620**	*721,471*
Trading activities	8	**5,332**	**-**	**5,332**	*15,687*
Total expenditure		**49,376**	**675,576**	**724,952**	*737,158*
Net income/(expenditure)		**19,986**	**(25,668)**	**(5,682)**	*(8,958)*
Net movement in funds before other recognised gains/(losses)		**19,986**	**(25,668)**	**(5,682)**	*(8,958)*
Other recognised gains/(losses):					
Gains on revaluation of fixed assets		**-**	**-**	**-**	*100,000*
CAS government grant		**-**	**55,709**	**55,709**	*23,312*
Net movement in funds		**19,986**	**30,041**	**50,027**	*114,354*
Reconciliation of funds:					
Total funds brought forward		**774,701**	**(27,386)**	**747,315**	*632,961*
Net movement in funds		**19,986**	**30,041**	**50,027**	*114,354*
Total funds carried forward		**794,687**	**2,655**	**797,342**	*747,315*

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

The notes on pages 19 to 34 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Note		2025 €		*2024 €*
Fixed assets					
Tangible assets	10		**1,662,519**		*1,674,133*
Investment property	11		**650,000**		*650,000*
			2,312,519		*2,324,133*
Current assets					
Debtors	12	**20,678**		*13,833*	
Cash at bank and in hand		**297,736**		*199,368*	
		318,414		*213,201*	
Current liabilities					
Creditors: amounts falling due within one year	14	**(241,254)**		*(141,973)*	
Net current assets			**77,160**		*71,228*
Creditors: amounts falling due after more than one year	15		**(1,592,337)**		*(1,648,046)*
Net assets excluding pension asset			**797,342**		*747,315*
Total net assets			**797,342**		*747,315*
Charity funds					
Restricted funds			**2,655**		*(27,386)*
Unrestricted funds			**794,687**		*774,701*
Total funds			**797,342**		*747,315*

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A for small entities.

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

Signed by: Nives Paic
E2534790905F4D7...
Nives Paic
Director
Date: 14 May 2026

DocuSigned by: Wayne Tyrell
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Wayne Tyrell
Director

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 113 Pearse 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.

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.

2.4 Investments

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

2. Accounting policies (continued)

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 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.7 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.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

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	- See below
Fixtures and fittings	- 12.5% Straight line
Computer equipment	- 12.5% Straight line

Housing properties are properties available for rent, which are held at cost less depreciation. Housing properties in the course of development are also stated at cost. Housing properties have been split between their land and structure costs and a specific set of major components which require periodic replacement.

Components are depreciated over the estimated useful life of the component (excluding land) as follows:

	Useful economic life (years)
Bathroom	8
Kitchen	4
White goods	3
Wardrobes	6
Furniture	6
Windows	7
Apartment door fire rated	7
Apartments (6 units)	20
Front door	20
Structure	100
Land	Not depreciated

2.8 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.

2.9 Leasing

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

2. Accounting policies (continued)

2.10 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.

2.11 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.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Statement of financial position 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.

2.13 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. The Company is compliant with circular 44/2006 'Tax Clearance Procedures Grants, Subsidies and Similar Type Payments'.

3. Income from donations and legacies

	Unrestricted funds 2025 €	**Restricted funds 2025 €**	**Total funds 2025 €**	*Total funds 2024 €*
Donations and legacies	6,482	-	**6,482**	*21,496*

4. Income from charitable activities

	Restricted funds 2025 €	**Total funds 2025 €**	*Total funds 2024 €*
Dublin Regional Homeless Executive	284,341	**284,341**	*269,503*
TUSLA - Child and Family Agency	243,982	**243,982**	*232,322*
Hospital Saturday Fund	500	**500**	*2,615*
Rethink - YIPS	6,077	**6,077**	*-*
The Community Foundation - OLGS Nurture Project	7,128	**7,128**	*2,872*
The Community Foundation - Toy Show Rnd	9,892	**9,892**	*7,806*
The Community Foundation - Youth Integration Pregnancy Support	7,338	**7,338**	*37,168*
CFI Lily Lodge Garden Grant	1,000	**1,000**	*-*
CFI Parents Under Pressure	500	**500**	*-*
Dublin Airport Authority Funding	-	**-**	*508*
Katherine Howard Foundation	5,039	**5,039**	*15,000*
The Ireland Funds	-	**-**	*1,423*
Children's Rights Alliance	9,964	**9,964**	*2,917*
HSE National Lottery Fund	4,960	**4,960**	*-*
YPSP	30,015	**30,015**	*-*
DCC - CAS Development allowance	-	**-**	*24,750*
DCC - CAS interest funded	-	**-**	*12,367*
Northside Partnership (New Beginnings)	480	**480**	*2,436*
Department of Social Protection (Sick Benefit)	-	**-**	*635*
Total 2025	611,216	**611,216**	*612,322*

5. Income from investments

	Unrestricted funds 2025 €	**Restricted funds 2025 €**	**Total funds 2025 €**	*Total funds 2024 €*
Investments	62,880	34,938	**97,818**	*55,672*

6. Income from trading activities

	Unrestricted funds 2025 €	**Restricted funds 2025 €**	**Total funds 2025 €**	*Total funds 2024 €*
Shop income	-	433	**433**	*-*
Rent income	-	3,321	**3,321**	*38,710*
Total	-	3,754	**3,754**	*38,710*

7. Analysis of expenditure on charitable activities

	Direct costs 2025 €	Support costs 2025 €	Total funds 2025 €	*Total funds 2024 €*
Dublin Regional Homeless Executive	279,199	20,077	**299,276**	*279,168*
TUSLA - Child and Family Agnecy	248,936	-	**248,936**	*245,702*
Hospital Saturday Fund	500	-	**500**	*2,615*
The Community Foundation	24,358	-	**24,358**	*47,963*
DCC St Alphonsus Road AHS/CAS	-	-	**-**	*35,824*
Northside Partnership (New Beginnings)	480	-	**480**	*2,436*
Dublin Airport Authority Funding	-	-	**-**	*600*
Children's Rights Alliance Funding	9,964	-	**9,964**	*3,021*
Katherine Howard Foundation	5,039	-	**5,039**	*15,000*
Fingal County Council, Dept. of Children & Dublin Bus Funding	20,077	-	**20,077**	*-*
YPSP	33,239	-	**33,239**	*-*
Lily Lodge (AHB)	12,464	-	**12,464**	*-*
Rethink - YIPS	6,077	-	**6,077**	*-*
HSE National Lottery Funding	4,960	-	**4,960**	*-*
The Ireland Fund	-	-	**-**	*1,420*
Miscellaneous	54,250	-	**54,250**	*87,722*
Total	699,543	20,077	**719,620**	*721,471*

Analysis of expenditure on charitable activities (continued)

	Trading activities 2025 €	Direct costs 2025 €	Support costs 2025 €	Total funds 2025 €	*Total funds 2024 €*
Analysis of costs					
Wages and Salaries	-	408,904	63,490	**472,394**	*476,368*
Employers PRSI	-	41,208	6,378	**47,586**	*50,576*
Other Staff Costs	-	9,496	-	**9,496**	*11,814*
Repairs, maintenance and computer costs	-	25,498	-	**25,498**	*26,301*
General office costs	4,584	14,140	-	**18,724**	*22,675*
Rent, rates and facility management	612	10,613	-	**11,225**	*19,136*
Sundry expenses	105	11,935	-	**12,040**	*3,972*
Safety and security costs	-	3,586	-	**3,586**	*4,819*
Travel and subsistence	-	9,954	-	**9,954**	*14,132*
Membership and subscriptions	-	3,797	-	**3,797**	*2,806*
Projects	-	26,249	-	**26,249**	*7,869*
Insurance	-	22,421	-	**22,421**	*17,317*
Professional fees	-	14,355	19,560	**33,915**	*41,971*
Bank fees	-	-	-	**-**	*1,841*
Depreciation	-	16,514	-	**16,514**	*7,507*
Interest expense	-	911	-	**911**	*12,367*
Sinking funds	-	5,310	-	**5,310**	*-*
Total	5,301	624,891	89,428	**719,620**	*721,471*

8. Analysis of expenditure on trading activities

	Unrestricted funds 2025 €	Total funds 2025 €	*Total funds 2024 €*
Shop expenditure	5,332	**5,332**	*15,687*

9. Employees and remuneration

The staff costs comprise:

	2025	*2024*
	€	*€*
Wages and salaries	**472,394**	*476,368*
Social security costs	**47,586**	*50,576*
Pension costs	**2,196**	*2,196*
	522,176	*529,140*

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

	2025	*2024*
	No.	*No.*
Charitable Activities		
Charitable activities	**15**	*22*

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

	2025	*2024*
	No.	*No.*
In the band €60,001 - €70,000	**1**	*1*

10. Tangible fixed assets

	Land and buildings freehold €	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation				
At 1 January 2025	**1,672,758**	**21,234**	**10,400**	**1,704,392**
Additions	**-**	**-**	**4,900**	**4,900**
At 31 December 2025	**1,672,758**	**21,234**	**15,300**	**1,709,292**
Depreciation				
At 1 January 2025	**8,025**	**12,657**	**9,577**	**30,259**
Charge for the year	**15,661**	**639**	**214**	**16,514**
At 31 December 2025	**23,686**	**13,296**	**9,791**	**46,773**
Net book value				
At 31 December 2025	**1,649,072**	**7,938**	**5,509**	**1,662,519**
At 31 December 2024	*1,664,733*	*8,577*	*823*	*1,674,133*

11. Investment property

	Freehold investment property €
Valuation	
At 1 January 2025	**650,000**
At 31 December 2025	**650,000**

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

12. Debtors

	2025 €	*2024 €*
Due within one year		
Other debtors	**10,000**	*1,125*
Prepayments and accrued income	**10,678**	*12,708*
	20,678	*13,833*

13. Cash and cash equivalents

Cash at bank and in hand	**297,736**	*199,368*

14. Creditors: Amounts falling due within one year

	2025 €	*2024 €*
Trade creditors	**8,205**	*6,712*
Other taxation and social security	**15,221**	*12,799*
Other creditors	**5,141**	*10,976*
Accruals and deferred income	**212,687**	*111,486*
	241,254	*141,973*

15. Creditors: Amounts falling due after more than one year

	2025 **€**	*2024* *€*
Government grant received	**1,592,337**	*1,648,046*

Government grant received

Government grant received represents a grant made to the Company from Capital Assistance Scheme (CAS). No capital and interest repayments are required to be made on this grant provided that the Company continues to comply with certain specific requirements of the local authority with regard to the property for which housing has been provided. This grant is secured by a payment guarantee of the borrower and a fixed charge over property.

Government grant received included within Creditors represents grant to be released to income in future years in accordance with the accounting policy on Government Grants.

16. Financial instruments

	2025 **€**	*2024* *€*
Financial assets		
Financial assets measured at fair value through income and expenditure	**297,736**	*199,368*

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

17. State funding

Agency Government Department	Dublin Regional Homeless Executive 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	€284,431
Expenditure	€284,431
Received in the financial year	€284,431
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	€144,331
Expenditure	€144,331
Deferred at year end	€Nil
Received in the financial year	€144,331
WRC 2025	€4,933
Restricted in use	Delivery of services as per SLA

State funding

Agency	Tusla Child and Family Agency
Grant Programme	Outreach and Stepdown House
Purpose of the Grant	Service provision/charitable activity
Term	12 months
Total Fund	€65,000
Expenditure	€65,000
Deferred at financial year end	€66,000
Received in the financial year	€66,000
WRC 2025	€1,707
Restriction on use	Delivery of service 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	€21,607
Expenditure	€21,607
Deferred at financial year end	€Nil
Received in the financial year	€21,607
WRC 2025	€634
Restricted in use	Delivery of services as per SLA

During the year, the Company received funding of €34,875 (2024: €Nil) from the European Social Fund in respect of the Young Parent Support Service Programme, which provides support to young mothers and fathers, typically aged 14 to 23, and their families. Of the amount received, €2,430 (2024: €Nil) remained unspent at the financial year end and has been included in deferred income.

18. Summary of funds

Analysis of movements on funds

	Balance at 1 January 2025 €	Income €	Expenditure €	Balance at 31 December 2025 €
Designated funds	221,888	-	-	221,888
General funds	552,813	69,362	(49,376)	572,799
Restricted funds	(27,386)	705,617	(675,576)	2,655
	747,315	774,979	(724,952)	797,342

19. 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.

20. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2025.

21. Post balance sheet events

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

22. Approval of financial statements

The board of directors approved these financial statements for issue on 14 May 2026.