

Free Legal Advice Centres Limited

Directors' report and  
Financial statements

**Year ended 31 December 2015**

*Registered Number: 49413*

# Free Legal Advice Centres

*(Company limited by guarantee and not having share capital)*

## Directors' report and financial statements

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# Free Legal Advice Centres

*(Company limited by guarantee and not having share capital)*

## Directors and other information

<b>Directors</b>	Joanne Hyde Don Crewe Peter Ward Jo Kenny Julie Herlihy
<b>Secretary</b>	Catherine Hickey
<b>Registered office</b>	13 Lower Dorset Street Dublin 1
<b>Auditor</b>	KPMG Chartered Accountants 1 Stokes Place St. Stephen's Green Dublin 2
<b>Bankers</b>	Ulster Bank Limited 33 College Green Dublin 2
<b>Solicitors</b>	Mason Hayes & Curran South Bank House Barrow Street Dublin 4
<b>Registered number`</b>	49413
<b>CRA number</b>	20010256
<b>CHY number</b>	6097

# Free Legal Advice Centres

*(Company limited by guarantee and not having share capital)*

## Directors' report

The directors present their annual report and audited financial statements for the year ended 31 December 2015.

### **Principal activities and business review**

The company provides free legal advice through a network of part-time centres, operates a telephone information line and a strategic casework service. The company also focuses its work on four core areas; civil legal aid, social welfare law, debt law and consumer credit law. It carries out research and publishes a newsletter, annual report and other publications. The company also holds seminars and conferences and runs the Public Interest Law Alliance (PILA). The company exists to promote equal access to justice for all.

Since November 2012, FLAC has provided administrative support to the Childcare Law Reporting Project.

The performance of the company in the current year has been impacted by a decrease in funding leading to a decrease in income of 6% to €1,343,880 (2014: €1,429,256). The decrease is due to reduction in grant funding received in the year.

Expenditure in the current year decreased by 10% to €1,485,070 (2014: €1,659,793).

The key risks and uncertainties facing the future development of the company include continued funding, in part from ex-gratia sources, and the retention of key staff. The Directors have developed a range of strategies to address these and other risks faced by the company.

### **Results**

The results for the year are set out on page 7.

### **Directors and secretary**

All directors retire from the board in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

The directors and secretary, including their spouses and minor children, who held office at 31 December 2015 had no beneficial interests in the company.

### **Adoption of Financial Reporting Standard FRS 102: *The Financial Reporting standard applicable in UK and Republic of Ireland (FRS 102)***

These financial statements have been prepared under FRS 102 for the first time. Other than changes in disclosures to align the financial statements with FRS 102, there were no changes to the financial statements as previously presented under Irish GAAP. An explanation of how the transition to FRS 102 has affected the reported financial position and financial performance of the Company is provided in note 14.

## Free Legal Advice Centres

*(Company limited by guarantee and not having share capital)*

### Directors' report *(continued)*

#### **Health and safety of employees**

The well-being of the company's employees is safeguarded through the strict adherence to health and safety standards. The company has taken the necessary action to ensure compliance with relevant Health and Safety legislation, including the adoption of a safety statement.

#### **Subsequent events**

There were no events between the balance sheet date and the date on which these financial statements were approved that would require either adjustment to, or disclosure in, these financial statements.

#### **Accounting records**

The directors believe that they have complied with the requirements of Section 281 to 285 of the Companies Act 2014 with regard to maintaining adequate accounting records by engaging accounting personnel with appropriate expertise and by engaging adequate resources to the finance function. The accounting records of the company are maintained at the company's premises at 13 Lower Dorset Street, Dublin 1.

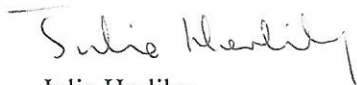
#### **Relevant audit information**

The directors believe that they have taken all steps necessary to make themselves aware of any relevant audit information and have established that the company's statutory auditors are aware of that information. In so far as they are aware, there is no relevant audit information of which the company's statutory auditors are unaware.

#### **Auditor**

In accordance with Section 383(2) of the Companies Act 2014, the auditor, KPMG, Chartered Accountants, will continue in office.

On behalf of the board

  
Julie Herlihy  
Director

  
Peter Ward  
Director

16<sup>th</sup> July 2016

## Free Legal Advice Centres

*(Company limited by guarantee and not having share capital)*

### Statement of directors' responsibilities in respect of the directors' report and the financial statements

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

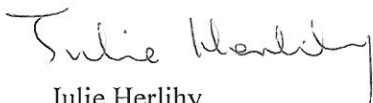
Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company and of its profit or loss for that year. In preparing these financial statements, the directors are required to:

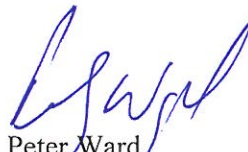
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

On behalf of the board



Julie Herlihy  
Director



Peter Ward  
Director

16<sup>th</sup> July 2016



**KPMG**  
**Audit**  
1 Stokes Place  
St. Stephen's Green  
Dublin 2  
D02 DE03  
Ireland

## Independent auditor's report to the members of Free Legal Advice Centres

We have audited the financial statements ("financial statements") of Free Legal Advice Centres for the year ended 31 December 2015 which comprise the Statement of Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity, Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*. Our audit was conducted in accordance with International Standards on Auditing (ISAs) (UK & Ireland).

### **Opinions and conclusions arising from our audit**

#### ***1 Our opinion on the financial statements is unmodified***

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2015 and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### ***2 Our conclusions on other matters on which we are required to report by the Companies Act 2014 are set out below***

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

In our opinion the information given in the directors' report is consistent with the financial statements.

#### ***3 We have nothing to report in respect of matters on which we are required to report by exception***

ISAs (UK & Ireland) require that we report to you if, based on the knowledge we acquired during our audit, we have identified information in the annual report that contains a material inconsistency with either that knowledge or the financial statements, a material misstatement of fact, or that is otherwise misleading.

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



Independent auditor's report to the members of Free Legal Advice Centres  
(continued)

**Basis of our report, responsibilities and restrictions on use**

As explained more fully in the statement of directors' responsibilities set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

An audit undertaken in accordance with ISAs (UK & Ireland) involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Whilst an audit conducted in accordance with ISAs (UK & Ireland) is designed to provide reasonable assurance of identifying material misstatements or omissions it is not guaranteed to do so. Rather the auditor plans the audit to determine the extent of testing needed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements does not exceed materiality for the financial statements as a whole. This testing requires us to conduct significant audit work on a broad range of assets, liabilities, income and expense as well as devoting significant time of the most experienced members of the audit team, in particular the engagement partner responsible for the audit, to subjective areas of the accounting and reporting.

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

Caroline Flynn

**for and on behalf of**

**KPMG**

**Chartered Accountants, Statutory Audit Firm**

*1 Stokes Place*

*St. Stephen's Green*

*Dublin 2*

16 July 2016



# Free Legal Advice Centres

*(Company limited by guarantee and not having share capital)*

## Statement of Profit and Loss Account

*for the year ended 31 December 2015*

	<i>Note</i>	<b>2015</b> €	2014 €
<b>Income</b>	3	<b>1,343,880</b>	1,429,256
Operating expenses	4	<b>(1,485,070)</b>	(1,659,793)
<b>Operating loss</b>		<b>(141,190)</b>	(230,537)
Interest receivable and similar income	7	<b>41,177</b>	65,966
<b>Loss on ordinary activities before taxation</b>	5	<b>(100,013)</b>	(164,571)
Tax on ordinary activities		-	-
<b>Loss for the year</b>		<b>(100,013)</b>	(164,571)

There are no recognised gains or losses or other transactions that impact on the Statement of Other Comprehensive Income in either period other than those shown above. As a result the Statement of Other Comprehensive Income is not prepared.

# Free Legal Advice Centres

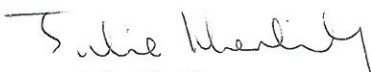
(Company limited by guarantee and not having share capital)

## Balance Sheet

as at 31 December 2015

	Note	2015 €	2014 €
<b>Fixed assets</b>			
Tangible assets	8	985,690	1,010,029
		<hr/>	<hr/>
<b>Current assets</b>			
Debtors	9	11,267	35,004
Term deposits		612,011	2,228,662
Cash at bank and in hand		2,977,947	1,713,142
		<hr/>	<hr/>
		3,601,225	3,976,808
<b>Creditors: amounts falling due within one year</b>	10	(470,139)	(770,048)
		<hr/>	<hr/>
<b>Net current assets</b>		3,131,086	3,206,760
		<hr/>	<hr/>
<b>Net assets</b>		4,116,776	4,216,789
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and reserves</b>			
Called up share capital		-	-
Profit and loss account		4,116,776	4,216,789
		<hr/>	<hr/>
		4,116,776	4,216,789
		<hr/> <hr/>	<hr/> <hr/>

On behalf of the board

  
Julie Herlihy  
Director

  
Peter Ward  
Director

# Free Legal Advice Centres

*(Company limited by guarantee and not having share capital)*

## Statement of Changes in Equity

*for the year ended 31 December 2015*

	Share capital €	Retained earnings €	Total €
<b>At 1 January 2014</b>	-	4,381,360	4,381,360
Loss for the year	-	(164,571)	(164,571)
	-----	-----	-----
<b>At 31 December 2014</b>	-	<b>4,216,789</b>	<b>4,216,789</b>
<b>Total comprehensive income for the year</b>			
Loss for the year	-	(100,013)	(100,013)
	-----	-----	-----
<b>Balance at 31 December 2015</b>	-	<b>4,116,776</b>	<b>4,116,776</b>
	=====	=====	=====

The accompanying notes form an integral part of the financial statements.

# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

## Cash Flow Statement

for the year ended 31 December 2015

	2015 €	2014 €
<b>Cash flows from operating activities</b>		
Loss for the year	(100,013)	(164,571)
<i>Adjustment for:</i>		
Depreciation of tangible fixed assets	24,339	25,569
Interest receivable and similar income	(41,177)	(65,966)
Taxation	-	-
	<hr/>	<hr/>
	(116,851)	(204,968)
Decrease in debtors	4,375	2,359
(Decrease)/Increase in creditors	(299,909)	224,656
	<hr/>	<hr/>
	(412,385)	22,047
Tax paid	-	-
	<hr/>	<hr/>
<b>Net cash from operating activities</b>	(412,385)	22,047
<b>Cash flows from investing activities</b>		
Acquisition of tangible fixed assets	-	(485,379)
Interest received	60,539	58,717
Decrease in term deposits	1,616,651	57,596
	<hr/>	<hr/>
<b>Net cash from investing activities</b>	1,677,190	(369,066)
<b>Cash flows from financing activities</b>		
Interest paid	-	-
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>	-	-
	<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents	1,264,805	(347,019)
Cash and cash equivalents at 1 January	1,713,142	2,060,161
	<hr/>	<hr/>
<b>Cash and cash equivalents at 31 December</b>	<b>2,977,947</b>	<b>1,713,142</b>
	<hr/> <hr/>	<hr/> <hr/>

# Free Legal Advice Centres

*(Company limited by guarantee and not having share capital)*

## Notes

*forming part of the financial statements*

### **1 Accounting policies**

Free Legal Advice Centres Limited (the “Company”) is a company limited by guarantee and incorporated and domiciled in Ireland.

These financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland (“FRS 102”)* as issued in August 2014. The presentation currency of these financial statements is Euro.

In these financial statements, the company has adopted FRS 102 for the first time. An explanation of how the transition to FRS 102 has affected the reported financial position and financial performance of the Company is provided in note 14.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

#### ***1.1 Measurement convention***

The financial statements are prepared on the historical cost.

#### ***1.2 Going concern***

The directors consider it reasonable to assume that the organisation has adequate resources to continue for the foreseeable future, and for this reason they have adopted the going concern basis in preparing the financial statements.

#### ***1.3 Basic financial instruments***

##### *Trade and other debtors / creditors*

Trade and other debtors are recognised initially at transaction price less attributable transaction costs. Trade and other creditors are recognised initially at transaction price plus attributable transaction costs.

##### *Cash and cash equivalents*

Cash and cash equivalents comprise cash balances and call deposits. Deposits with a maturity date greater than 90 days are deemed to be a short term investment and do not form part of the company’s cash and cash equivalent. Term deposits is presented within current asset.

#### ***1.4 Income***

Income consists of third party donations, government grants and interest income received. Income is credited to the Profit and Loss Account in the year received.

# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

## 1 Accounting policies (continued)

### 1.5 Government grants

Government grants in respect of the funding of the Company's operation are credited to the Profit and Loss Account in the year of receipt.

### 1.6 Expenses

#### *Operating lease*

Payments (excluding costs for services and insurance) made under operating leases are recognised in the profit and loss account on a straight-line basis over the term of the lease unless the payments to the lessor are structured to increase in line with expected general inflation; in which case the payments related to the structured increases are recognised as incurred. Lease incentives received are recognised in profit and loss over the term of the lease as an integral part of the total lease expense.

### 1.7 Taxation

The company is exempt from taxation.

### 1.8 Pension

The Company makes defined pension contribution towards employee's personal retirement savings account. The costs of contributing to these plans are charged to the Profit and Loss Account.

### 1.9 Tangible fixed assets

#### *Recognition and measurement*

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

#### *Subsequent expenditure*

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the company.

#### *Depreciation*

Depreciation is charged to the profit and loss account on a straight-line basis over the estimated useful lives of each part of an item of tangible fixed assets. Land is not depreciated. The estimated useful lives are as follows:

Land and Buildings	- 50 years
Computer Equipment	- 4 years
Telephones and other equipment	- 4 years

# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

## 1 Accounting policies (continued)

### 1.9 Tangible fixed assets

Depreciation methods, useful lives and residual values are reviewed if there is an indication of a significant change since the last annual reporting date in the pattern by which the Company expects to consume an asset's future economic benefits.

## 2 Guarantee company status

Free Legal Advice Centres Limited is a company limited by guarantee not having a share capital. It is incorporated under the Companies Act 2014. The liability of the members is limited.

Each member of the Company undertakes to contribute to the assets of the Company in the event of it being wound up while he is a member or within one year afterwards for payment of the debts and liabilities of the Company contracted before he ceases to be a member 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 two euro (€2.00).

<b>3 Income</b>	<b>2015</b>	<b>2014</b>
	€	€
Government grants (note 13)	277,922	267,231
Other grants and donations	1,065,958	1,162,025
	<hr/>	<hr/>
<b>All income is derived in Ireland</b>	<b>1,343,880</b>	<b>1,429,256</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>4 Operating expenses</b>	<b>2015</b>	<b>2014</b>
	€	€
Staff costs (note 6)	783,379	845,128
<i>Other costs</i>		
Childcare Law Reporting Project	207,400	203,087
Law Centre for children and young people	-	192,821
Depreciation	24,339	25,569
Rent expenses	28,947	23,905
Administration	441,005	369,283
	<hr/>	<hr/>
	<b>1,485,070</b>	<b>1,659,793</b>
	<hr/> <hr/>	<hr/> <hr/>

# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

## Notes (continued)

<b>5 Statutory and other information</b>	<b>2015</b>	2014
	€	€
Loss for the year is stated after charging/(crediting) the following:		
Directors' remuneration	-	-
Auditor's remuneration	-	-
Rentals payable under operating leases	<b>28,947</b>	23,905
Depreciation	<b>24,339</b>	25,569
Government grants	<b>(277,922)</b>	(267,231)
	<u>                    </u>	<u>                    </u>

## 6 Staff numbers and costs

The average weekly number of employees, excluding temporary hires, during the year was as follows:

	<b>2015</b>	2014
	No	No
Administration	<b>16</b>	16
	<u>                    </u>	<u>                    </u>

The aggregate payroll cost of these employees was as follows:

	<b>2015</b>	2014
	€	€
Wages and salaries	<b>663,577</b>	719,357
Social welfare costs	<b>66,460</b>	69,145
PRSA/Pension contributions	<b>53,342</b>	56,626
	<u>                    </u>	<u>                    </u>
	<b>783,379</b>	845,128
	<u>                    </u>	<u>                    </u>

Total compensation of key management personnel in the year amounted to €166,188 (2014: €166,188).

The number of higher paid employees are as follows:

	<b>2015</b>	2014
<i>Wage band:</i>		
€70,000 - €80,000	<b>1</b>	1
€80,000 - €90,000	<b>1</b>	2
	<u>                    </u>	<u>                    </u>



# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

## 7 Interest receivable and similar income

	2015	2014
	€	€
Bank interest	41,177	65,966

## 8 Tangible fixed assets

	Land and buildings €	Computer equipment €	Telephone and other equipment €	Total €
<i>Cost</i>				
At beginning of year	1,183,992	115,995	43,050	1,343,037
Additions in year	-	-	-	-
<b>At end of year</b>	<b>1,183,992</b>	<b>115,995</b>	<b>43,050</b>	<b>1,343,037</b>
<i>Depreciation</i>				
At beginning of year	177,460	112,699	42,849	333,008
Charge for the year	23,680	460	199	24,339
<b>At end of year</b>	<b>201,140</b>	<b>113,159</b>	<b>43,048</b>	<b>357,347</b>
<i>Net book value</i>				
<b>At 31 December 2015</b>	<b>982,852</b>	<b>2,836</b>	<b>2</b>	<b>985,690</b>
At 31 December 2014	1,006,532	3,296	201	1,010,029

## 9 Debtors

	2015	2014
	€	€
Prepayments	-	4,375
Other debtors	11,267	30,629
	<b>11,267</b>	<b>35,004</b>

All amounts fall due within one year.

# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

## 10 Creditors: amounts falling due within one year

	2015	2014
	€	€
Trade creditors	4,539	8,112
PAYE/PRSI	-	47,379
Accruals	-	15,257
Deferred income	465,600	699,300
	<hr/>	<hr/>
	470,139	770,048
	<hr/> <hr/>	<hr/> <hr/>

## 11 Operating leases

Non-cancellable operating lease rentals are payable as follows:

	2015	2014
	€	€
Less than one year	25,000	28,333
Between one and five years	-	25,000
More than five years	-	-
	<hr/>	<hr/>
	25,000	53,333
	<hr/> <hr/>	<hr/> <hr/>

## 12 Related party transactions

There have been no transactions with related parties during the year which would require disclosure under FRS.102.33 *Related Party Disclosures*.

# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

## 13 Government Grants

### *Department of Justice & Equality*

The value of the Department of Justice and Equity grant received in 2015 was €98,000 (2014: €98,000). This funding contributed to the delivery of information, advice and advocacy services to the public.

### *Department of the Environment, Community and Local Government (administered by Pobal)*

The value of funds received in 2015 from the Department of the Environment, Community and Local Government (administered by Pobal) was €22,622 (2014: €49,931). The Scheme to Support National Organisations (SSNO) 2014-2016 began in July 2014 and runs to June 2016. This funding part funded the salary of the Research Officer (Data Collection Programme).

### *Department of the Environment, Community and Local Government*

The value of funds received in 2015 from the Department of the Environment, Community and Local Government was €50,000 (2014: €nil). This funding supported FLAC to meet increased demand for its information services to the public.

### *Citizens Information Board*

The value of funds received in 2015 from the Citizens Information Board was €87,300 (2014: €87,300). This funding contributed to the salaries and associated costs of the Volunteer and Centres Administrator and the costs associated with volunteer training and support.

### *Department of Children and Youth Affairs*

The value of funds received in 2015 Department of Children and Youth Affairs was €20,000 (2014: €nil). This funding was provided for the Childcare Law Reporting Project.

### *Equality for Women Measure*

No funds were received in 2015 (2014: €32,000) from Equality for Women Measure relating to the 'New Opportunities for Women in Law' programme. The contract covered the period 20 October 2014 to 17 April 2015. The Equality for Women Measure 2010-2013 is funded by the European Social Fund (ESF) through the Human Capital Investment Operational Programme 2007-2013 and the Department of Justice and Equality.

## 14 Explanation of transition to FRS 102 from old Irish GAAP

As stated in note 1, these are the company's first financial statements prepared in accordance with FRS 102.

The accounting policies set out in note 1 have been applied in preparing the financial statements for the year ended 31 December 2015 and the comparative information presented in these financial statements for the year ended 31 December 2014.

In preparing its FRS 102 balance sheet, the company has adjusted amounts reported previously in financial statements prepared in accordance with its old basis of accounting (Irish GAAP). An explanation of how the transition from Irish GAAP to FRS 102 has affected the company's financial position and financial performance is set out in the following tables:

# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

## 14 Explanation of transition to FRS 102 from old Irish GAAP (continued)

Balance Sheet  
as at 1 January 2014

	Irish GAAP €	Effect of transition € <i>Reclass 1</i>	FRS 102 €
<b>Fixed assets</b>			
Tangible assets	550,219	-	550,219
<b>Current assets</b>			
Debtors	30,114	-	30,114
Term deposits	-	2,286,258	2,286,258
Cash at bank and in hand	4,346,419	(2,286,258)	2,060,161
	<hr/>	<hr/>	<hr/>
	4,376,533	-	4,376,533
<b>Creditors: amounts falling due within one year</b>	(545,392)	-	(545,392)
	<hr/>	<hr/>	<hr/>
<b>Net current liabilities</b>	3,831,141	-	3,831,141
	<hr/>	<hr/>	<hr/>
	4,381,360	-	4,381,360
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Capital and reserves</b>			
Called up share capital	-	-	-
Profit and Loss Account	4,381,360	-	4,381,360
	<hr/>	<hr/>	<hr/>
<b>Shareholders' deficit</b>	4,381,360	-	4,381,360
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

## 14 Explanation of transition to FRS 102 from old Irish GAAP (continued)

Balance Sheet

as at 31 December 2014

	Irish GAAP €	Effect of transition € <i>Reclass 1</i>	FRS 102 €
<b>Fixed assets</b>			
Tangible assets	1,010,029	-	1,010,029
<b>Current assets</b>			
Debtors	35,004	-	35,004
Term deposits	-	2,228,662	2,228,662
Cash at bank and in hand	3,941,804	(2,228,662)	1,713,142
	<hr/>	<hr/>	<hr/>
	3,976,808	-	3,976,808
<b>Creditors: amounts falling due within one year</b>	<hr/> (770,048)	<hr/> -	<hr/> (770,048)
<b>Net current liabilities</b>	<hr/> 3,206,760	<hr/> -	<hr/> 3,206,760
	<hr/>	<hr/>	<hr/>
	4,216,789	-	4,216,789
	<hr/>	<hr/>	<hr/>
<b>Capital and reserves</b>			
Called up share capital	-	-	-
Profit and Loss Account	4,216,789	-	4,216,789
	<hr/>	<hr/>	<hr/>
<b>Shareholders' deficit</b>	<hr/> 4,216,789	<hr/> -	<hr/> 4,216,789
	<hr/>	<hr/>	<hr/>

### *Adjustment 1 – Reclass of fixed term deposit account*

On transition to FRS 102, the balances on the fixed term deposits accounts with a maturity date greater than 90 days were reclassified from cash and cash equivalents to term deposits within debtors. Under Irish GAAP these accounts were deemed cash and cash equivalents.

## 15 Approval of financial statements

The financial statements were approved by the directors on 16<sup>th</sup> July 2016.

# Free Legal Advice Centres Limited

(Company limited by guarantee and not having share capital)

Appendix (not forming part of the audited financial statements)

## Detailed Income and Expenditure account

	2015	2014
	€	€
<b>Income</b>		
Bar Council and Law Society members contributions	156,000	156,174
Donations	4,873	13,695
Corporate Donations	27,500	-
Department of Justice and Equality grant	98,000	98,000
Department of Environment SSNO grant	22,622	49,931
Department of the Environment, Community and Local Government	50,000	-
Citizens Information Board grant	87,300	87,300
MABS Technical Support	10,948	9,684
Atlantic Philanthropies	500,000	374,700
Atlantic Philanthropies (PILA)	-	500,000
Training fees	9,806	14,156
Legal costs refund	93,067	19,460
Small grant income	10,896	44,579
Ireland Funds	6,000	10,000
Reimbursements	11,848	13,963
Childcare Law Reporting Project	224,000	-
Royalties received	1,320	2,020
Property Funding	9,700	-
Department of Children and Youth Affairs	20,000	-
FAS	-	3,594
Pobal EWM	-	32,000
	<hr/>	<hr/>
	<b>1,343,880</b>	<b>1,429,256</b>
	<hr/> <hr/>	<hr/> <hr/>

# Free Legal Advice Centres Limited

(Company limited by guarantee and not having share capital)

Appendix (not forming part of the audited financial statements) (continued)

## Detailed Income and Expenditure account (continued)

Expenses	2015 €	2014 €
Salaries	783,379	845,128
Postage and stationery	18,972	19,098
Publications	14,408	17,660
Light and heat	18,661	9,804
Telephone	14,472	13,050
Insurance	24,739	16,509
Repairs and renewals	2,335	4,083
Consultancy and professional fees	38,150	19,173
Travel	15,235	13,944
Depreciation	24,339	25,569
Training	18,842	13,982
Legal costs and outlay	13,577	5,517
Document Storage	2,320	2,231
Cleaning	8,299	13,212
Seminars/conferences	12,010	24,172
Donations	2,697	951
Software	11,879	10,757
IT support	19,379	15,232
Staff recruitment and welfare	17,221	-
Website development	7,586	10,547
Research/campaigns	14,633	31,425
Volunteer and Intern Recognition	9,005	6,829
Public Interest Law Support Fund	79,200	10,000
Evaluation and strategic planning	-	20,801
Dave Ellis Memorial Lecture	11,684	4,259
Printing – Info Leaflets	4,209	19,396
Rent and rates	28,947	23,905
Childcare Law Reporting Project	207,400	203,087
Law Centre for Children and Young People	-	192,821
Clinical Legal Education	20,000	455
Miscellaneous	8,582	881
Fundraising expenses	9,561	14,774
Communications	9,217	8,603
Staff training	9,731	5,916
Fellowship	4,401	4,000
Consumer Protection campaign	-	17,320
Meeting related expenses	-	11,780
	<hr/>	<hr/>
	<b>1,485,070</b>	<b>1,659,793</b>
	<hr/> <hr/>	<hr/> <hr/>

# Free Legal Advice Centres Limited

(Company limited by guarantee and not having share capital)

Appendix (not forming part of the audited financial statements) (continued)

**Government grants – income and expenditure:**

<b>1</b>	<b>Department of Justice and Equality</b>	<b>2015</b>	2014
		€	€
	<b>Income</b>	<b>98,000</b>	98,000
	<i>Expenditure</i>	<hr/>	<hr/>
	Programme and overhead	98,000	98,000
		<hr/>	<hr/>
	<b>Expenditure</b>	<b>98,000</b>	98,000
		<hr/>	<hr/>
<b>2</b>	<b>Department of the Environment SSNO grant</b>		
		<b>2015</b>	2014
		€	€
	<b>Income</b>	<b>22,622</b>	49,931
	<i>Expenditure</i>	<hr/>	<hr/>
	Salaries and associated costs	22,622	49,931
		<hr/>	<hr/>
	<b>Expenditure</b>	<b>22,622</b>	49,931
		<hr/>	<hr/>
<b>3</b>	<b>Department of the Environment, Community and Local Government</b>		
		<b>2015</b>	2014
		€	€
	<b>Income</b>	<b>50,000</b>	-
	<i>Expenditure</i>	<hr/>	<hr/>
	Programme and overhead	50,000	-
		<hr/>	<hr/>
	<b>Expenditure</b>	<b>50,000</b>	-
		<hr/>	<hr/>



**Free Legal Advice Centres Limited**  
*(Company limited by guarantee and not having share capital)*

Appendix (not forming part of the audited financial statements) *(continued)*

**Government grants – income and expenditure** *(continued)*

<b>4</b>	<b>Citizens Information Board</b>	<b>2015</b>	2014
		€	€
	<b>Income</b>	<b>87,300</b>	87,300
	<i>Expenditure</i>		
	Programme and overhead	14,100	19,511
	Salaries and associated costs	73,200	67,789
	<b>Expenditure</b>	<b>87,300</b>	<b>87,300</b>
<b>5</b>	<b>Department of Childcare and Youth Affairs</b>		
		<b>2015</b>	2014
		€	€
	<b>Income</b>	<b>20,000</b>	-
	<i>Expenditure</i>		
	Programme and overhead	20,000	-
	<b>Expenditure</b>	<b>20,000</b>	-
<b>6</b>	<b>Equality for Woman Measure</b>	<b>2015</b>	2014
			€
	<b>Income</b>	-	<b>32,000</b>
	<b>Expenditure</b>	-	-