

# Free Legal Advice Centres

Directors' report and financial statements

**Year ended 31 December 2019**

***Registered number: 49413***

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# 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 David Fennelly (appointed 9 March 2019) Julie Herlihy
<b>Secretary</b>	Catherine Hickey
<b>Registered office</b>	85/86 Dorset Street Upper 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 2019.

### Principal activities

#### ***Legal Information, Advice & Education***

12,469 people received legal information from FLAC's Telephone Information and Referral Line in 2019 and 14,526 queries were dealt with by volunteer lawyers at legal advice clinics in 71 locations.

FLAC also ran a clinic for the Roma Community in 2019 and the clinic dealt with 85 queries on a range of issues including Housing Law, Discrimination Law and Social Welfare Law.

In 2019, PILA directly assisted 130 social justice organisations through its Pro Bono Referral Scheme in obtaining legal assistance. It facilitated 140 new legal advice and litigation referrals from partner NGOs, 5 law reform working groups, 4 round tables and ran 12 legal education sessions for over 225 NGO staff. PILA supported an alliance of 145 organisations, 37 law firms, 350 barristers and 6 in-house legal teams.

The FLAC website [www.flac.ie](http://www.flac.ie) had 72,749 visitors and 6,057 downloads.

#### ***Research, Policy & Law Reform***

FLAC made a number of detailed policy proposals and submissions to state departments, Joint Oireachtas Committees and bodies advocating for important and necessary legal reforms. The areas covered included Civil Legal Aid, Access to the Courts, Debt, Personal Insolvency, Social Welfare, Social Inclusion and Traveller participation and social inclusion.

#### ***Casework & Strategic Litigation***

FLAC provided detailed technical support to MABS money advisors who come across particularly complex technical legal questions over the course of advising their clients. In total, FLAC handled 94 technical support queries in 2019 across a wide range of debt, credit and social welfare issues.

FLAC undertook strategic casework on behalf of individuals who were seeking to access their entitlements in areas such as social welfare, discrimination, civil legal aid and housing.

#### ***Access to Justice***

In May, FLAC held a conference on the theme of Access to Justice in association with the School of Law, Trinity College Dublin. In October, FLAC held a conference on the EU Charter and the ECHR, Practice and Potential to coincide with the 40<sup>th</sup> Anniversary of the Airey judgment.

In November, FLAC held an event to mark its 50<sup>th</sup> anniversary. The event featured Mary Robinson, former President of Ireland, in conversation with Doireann Ni Bhriain.

#### ***Business review***

The performance of the Company in the current year has been impacted by an increase in funding of 17% to €939,701 (2018: €797,030).

Expenditure in the current year increased by 5% to €1,287,113 (2018: €1,249,398).

As part of its reserves policy, FLAC has set aside funding to enable the organisation to supplement its resources in a time of reduced funding. This is to enable the organisation to maintain core capacity whilst seeking to increase and diversify its funding base.

## Free Legal Advice Centres

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

### Directors' report *(continued)*

#### **Principal risks and uncertainties**

The key risks and uncertainties facing the future development of the Company include continued funding, in part from ex-gratia sources, securing new funding 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 8.

#### **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 2019 had no beneficial interests in the Company.

#### **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**

In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of the Covid-19 virus. From Monday 16<sup>th</sup> March FLAC staff have been working from home. While all face-to-face consultations at FLAC Clinics ceased on 12<sup>th</sup> March, FLAC has continued to provide legal information through its Telephone Information and Referral Line and has set up Phone Legal Advice Clinics in place of the FLAC Clinics and is continuing its work on a modified scale during this time.

The Directors have reviewed likely income and expenditure during 2020 and are satisfied, subject to the ongoing uncertainty and having made reasonable assumptions, that the organisation can continue to carry out most of its activities during this time. Like many organisations in the charity sector, COVID-19 has had a negative impact on FLAC since the year end and is likely to have an impact on income including earned income, fundraising and donations.

#### **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 85/86 Dorset Street Upper, 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**

## Free Legal Advice Centres

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

### Directors' report *(continued)*

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

21 September 2020

## 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:

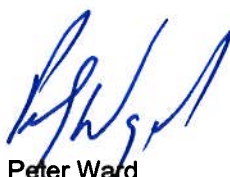
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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 are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and 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

21 September 2020



**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**

### **Report on the audit of the financial statements**

#### ***Opinion***

We have audited the financial statements of Free Legal Advice Centres ('the Company') for the year ended 31 December 2019 set out on pages 9 to 19, which comprise the statement of profit and loss, the balance sheet, the statement of changes in equity, the cash flow statement and related notes, including the summary of significant accounting policies set out in note 1. 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.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2019 and of its loss 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.

#### ***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued 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.

#### ***We have nothing to report on going concern***

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least twelve months from the date of approval of the financial statements. We have nothing to report in these respects.





### ***Other information***

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the directors' report. The financial statements and our auditor's report thereon do not comprise part of the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

Based solely on our work on the other information, we report that:

- we have not identified material misstatements in the directors' report;
- in our opinion, the information given in the directors' report is consistent with the financial statements;
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

### ***Opinions on other matters prescribed by the Companies Act 2014***

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.

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

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. We have nothing to report in this regard.

### **Respective responsibilities and restrictions on use**

#### ***Responsibilities of directors for the financial statements***

As explained more fully in the directors' responsibilities statement set out on page 4, the directors are responsible for: the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the 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 they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.



### ***Auditor's responsibilities for the audit of the financial statements***

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

A fuller description of our responsibilities is provided on IAASA's website at [https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf).

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

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.

**21 September 2020**

*Caroline Flynn*  
**for and on behalf of**  
**KPMG**  
**Chartered Accountants, Statutory Audit Firm**  
*1 Stokes Place*  
*St. Stephen's Green*  
*Dublin 2*

## 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 2019

	Note	2019 €	2018 €
<b>Income</b>	3	<b>939,701</b>	<b>797,030</b>
Operating expenses	4	<b>(1,287,113)</b>	<b>(1,249,398)</b>
<b>Operating (loss)/profit</b>		<b>(347,412)</b>	<b>(452,368)</b>
Profit on disposal of fixed assets		-	4,446
Interest receivable and similar income	7	<b>712</b>	<b>3,353</b>
<b>(Loss)/profit on ordinary activities before taxation</b>	5	<b>(346,700)</b>	<b>(444,569)</b>
Tax on ordinary activities		-	-
<b>(Loss)/profit for the year</b>		<b>(346,700)</b>	<b>(444,569)</b>

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 2019

	Note	2019 €	2018 €
<b>Fixed assets</b>			
Tangible assets	8	1,569,466	1,602,613
<b>Total fixed assets</b>		<u>1,569,466</u>	<u>1,602,613</u>
<b>Current assets</b>			
Debtors	9	388	388
Term deposits – mature less than 1 year		543,060	542,507
Term deposits – mature greater than 1 year		500,000	-
Cash at bank and in hand		1,505,044	2,422,933
		<u>2,548,492</u>	<u>2,965,828</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(901,223)</u>	<u>(1,005,005)</u>
<b>Net current assets</b>		<u>1,647,269</u>	<u>1,960,823</u>
<b>Net assets</b>		<u>3,216,736</u>	<u>3,563,436</u>
<b>Capital and reserves</b>			
Called up share capital		-	-
Profit and loss account		3,216,736	3,563,436
		<u>3,216,736</u>	<u>3,563,436</u>

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 2019*

	<b>Share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 January 2018</b>	-	4,008,005	4,008,005
<b>Total comprehensive income for the year</b>			
Profit for the year	-	(444,569)	(444,569)
	<hr/>	<hr/>	<hr/>
<b>At 31 December 2018</b>	-	3,563,436	3,563,436
<b>Total comprehensive income for the year</b>			
Loss for the year	-	(346,700)	(346,700)
	<hr/>	<hr/>	<hr/>
<b>Balance at 31 December 2019</b>	-	(3,216,736)	(3,216,736)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 2019

	2019 €	2018 €
<b>Cash flows from operating activities</b>		
(Loss)/profit for the year	(346,700)	(444,569)
<i>Adjustment for:</i>		
Depreciation of tangible fixed assets	61,875	65,329
Interest receivable and similar income	(712)	(3,353)
Profit on disposal of fixed assets	-	(4,446)
Taxation	-	-
	<u>(285,537)</u>	<u>(387,039)</u>
Decrease in debtors	-	-
Increase in creditors	(103,782)	65,235
	<u>(389,319)</u>	<u>(321,804)</u>
Tax paid	-	-
	<u>(389,319)</u>	<u>(321,804)</u>
<b>Net cash from operating activities</b>	<b>(389,319)</b>	<b>(321,804)</b>
<b>Cash flows from investing activities</b>		
Acquisition of tangible fixed assets	(28,729)	(492,639)
Proceeds from disposal of tangible fixed assets	-	493,738
Interest received	712	15,449
(Increase)/decrease in term deposits	(500,553)	(1,083)
	<u>(528,570)</u>	<u>15,465</u>
<b>Net cash from investing activities</b>	<b>(528,570)</b>	<b>15,465</b>
<b>Net cash from financing activities</b>	<b>-</b>	<b>-</b>
Net decrease in cash and cash equivalents	(917,889)	(306,339)
Cash and cash equivalents at beginning of year	2,422,933	2,729,272
	<u>1,505,044</u>	<u>2,422,933</u>
<b>Cash and cash equivalents at end of year</b>	<b>1,505,044</b>	<b>2,422,933</b>

# 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 ("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.

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 are 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.

#### 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.

# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

## Notes (continued)

### 1 Accounting policies (continued)

#### 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 contributions 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  |

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.



## Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

### Notes (continued)

#### 2 Guarantee company status

Free Legal Advice Centres 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>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Government grants (note 13)	<b>370,500</b>	388,600
Other grants and donations	<b>569,201</b>	408,430
	<hr/>	<hr/>
<b>All income is derived in Ireland</b>	<b>939,701</b>	<b>797,030</b>
	<hr/> <hr/>	<hr/> <hr/>

<b>4 Operating expenses</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Staff costs (note 6)	<b>954,897</b>	904,357
<i>Other costs</i>		
Childcare Law Reporting Project	-	20,879
Depreciation	<b>61,875</b>	65,329
Rent expenses	-	-
Administration	<b>270,341</b>	258,833
	<hr/>	<hr/>
	<b>1,287,113</b>	<b>1,249,398</b>
	<hr/> <hr/>	<hr/> <hr/>

#### 5 Statutory and other information

Loss for the year is stated after charging/(crediting) the following:

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Directors' remuneration	-	-
Auditor's remuneration	-	-
Rentals payable under operating leases	-	-
Depreciation	<b>61,839</b>	65,329
Government grants	<b>370,500</b>	388,600
	<hr/> <hr/>	<hr/> <hr/>

## Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

### Notes (continued)

#### 6 Staff numbers and costs

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

	2019 No	2018 No
Administration	18	16

The aggregate payroll cost of these employees was as follows:

	2019 €	2018 €
Wages and salaries	835,141	784,143
Social welfare costs	70,376	63,871
PRSA/Pension contributions	49,380	56,343
	<b>954,897</b>	<b>904,357</b>

Total compensation of key management personnel in the year amounted to €249,012 (2018: €249,012).

	2019	2018
The number of higher paid employees are as follows:		
<i>Wage band:</i>		
€70,000 - €80,000	2	2
€80,000 - €90,000	1	1

#### 7 Interest receivable and similar income

	2019 €	2018 €
Bank interest	712	3,353

## Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

### Notes (continued)

<b>8 Tangible fixed assets</b>	<b>Land and buildings €</b>	<b>Computer equipment €</b>	<b>Telephone and other equipment €</b>	<b>Fixtures and fittings €</b>	<b>Total €</b>
<b>Cost</b>					
At beginning of year	1,621,453	138,729	58,031	76,885	1,895,098
Additions in year	25,596	3,133	-	-	28,729
Disposals in year	-	-	-	-	-
<b>At end of year</b>	<b>1,647,049</b>	<b>141,862</b>	<b>58,031</b>	<b>76,885</b>	<b>1,923,826</b>
<b>Depreciation</b>					
At beginning of year	113,486	119,823	45,613	13,563	292,485
Charge for the year	32,464	6,444	3,745	19,221	61,875
Disposals in year	-	-	-	-	-
<b>At end of year</b>	<b>145,951</b>	<b>126,267</b>	<b>49,358</b>	<b>32,784</b>	<b>354,360</b>
<b>Net book value</b>					
<b>At 31 December 2019</b>	<b>1,501,098</b>	<b>15,595</b>	<b>8,673</b>	<b>44,101</b>	<b>1,569,466</b>
At 31 December 2018	1,507,967	18,906	12,418	63,322	1,602,613
<b>9 Debtors</b>					
			<b>2019 €</b>	<b>2018 €</b>	
Other debtors			<b>388</b>	<b>388</b>	
All amounts fall due within one year.					
<b>10 Creditors: amounts falling due within one year</b>					
			<b>2019 €</b>	<b>2018 €</b>	
Trade creditors			<b>10,773</b>	<b>13,145</b>	
PAYE/PRSI			<b>23,227</b>	<b>21,238</b>	
Accruals			<b>423</b>	<b>423</b>	
Amounts due to other creditors			<b>-</b>	<b>73,699</b>	
Deferred income			<b>866,800</b>	<b>896,500</b>	
			<b>901,223</b>	<b>1,005,005</b>	

## Free Legal Advice Centres

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

### Notes *(continued)*

#### **11 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*.

#### **12 Government grants**

##### **Department of Justice & Equality**

The value of the Department of Justice and Equality grant received in 2019 was €138,000. (2018: €138,000) of which €40,000 was received to promote Roma Inclusion. This funding contributed to the delivery of information, advice and advocacy services to the public.

##### **Department of Rural and Community Development (administered by Pobal)**

The value of funds received in 2019 from the Department of Rural and Community Development *(administered by Pobal)* was € 90,000. (2018: €90,000). The Scheme to Support National Organisations (SSNO) ran from July 2016 until June 2019 and funded the salaries of the Research Officer and the Information Line Co-ordinator. The new SSNO Scheme commenced in July 2019 and runs for 3 years until June 2020. It funds the salaries of the Research Officer, Information Line Co-ordinator and part of the salary of the Media and Communications Officer.

##### **Citizens Information Board**

The value of funds received in 2019 from the Citizens Information Board was €140,000 (2018: €140,000). This funding contributed to the salaries and associated costs of the Volunteer Development Manager and Administrator and Volunteer and Clinics Co-ordinator and the costs associated with volunteer training and support.

##### **Department of Foreign Affairs and Trade – Communicating Europe Initiative**

The value of funds received in 2019 from the Department of Foreign Affairs and Trade was €2,500 (2018: Nil). This funding was provided for a conference on the EU Charter and the ECHR.

## Free Legal Advice Centres

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

### Notes *(continued)*

#### **13 Tax clearance**

The Company is compliant with relevant Department of Finance Circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

#### **14 Subsequent Events**

In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of the Covid-19 virus. From Monday 16<sup>th</sup> March FLAC staff have been working from home. While all face-to-face consultations at FLAC Clinics ceased on 12<sup>th</sup> March, FLAC has continued to provide legal information through its Telephone Information and Referral Line and has set up Phone Legal Advice Clinics in place of the FLAC Clinics and is continuing its work on a modified scale during this time.

The Directors have reviewed likely income and expenditure during 2020 and are satisfied, subject to the ongoing uncertainty and having made reasonable assumptions, that the organisation can continue to carry out most of its activities during this time. Like many organisations in the charity sector, COVID-19 has had a negative impact on FLAC since the year end and is likely to have an impact on income including earned income, fundraising and donations.

#### **15 Approval of financial statements**

The financial statements were approved by the directors on *21 September* 2020.

## Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

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

<b>Detailed Income and Expenditure account</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>Income</b>		
Bar Council and Law Society members contributions	189,804	230,444
Donations & Friends of FLAC	18,363	15,964
Corporate donations	95,000	75,000
Department of Justice and Equality	98,000	98,000
Department of Rural and Community Development - SSNO	90,000	90,000
Citizens Information Board	140,000	140,000
MABS Technical Support	26,461	25,793
Community Foundation for Ireland	98,476	-
Department of Foreign Affairs and Trade	2,500	-
Ireland Funds		4,000
Reimbursements	11,470	9,525
Property funding	29,700	29,700
Department of Children and Youth Affairs	-	9,000
Legal office account	9,927	18,004
Irish Human Rights and Equality Commission	-	11,600
Department of Justice and Equality - NTRIS	40,000	40,000
Case fee income	90,000	-
	<hr/>	<hr/>
	<b>939,701</b>	<b>797,030</b>
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# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

## Appendix (continued)

Detailed Income and Expenditure account (continued)	2019	2018
	€	€
<b>Expenses</b>		
Salaries	954,897	904,357
Postage and stationery	11,232	12,075
Light, heat and water	9,781	24,757
Telephone	10,545	11,471
Insurance	15,417	19,012
Premises facilities & renovation costs	6,137	16,430
Accountancy fee	25,167	26,290
Consultancy and professional fees	17,829	21,102
Travel	-	16,471
Depreciation	61,875	65,329
Staff training costs	6,539	6,831
Legal costs and outlay	3,523	3,723
Document management	2,983	4,010
Canteen & cleaning	8,366	11,490
Seminars, conferences & events	28,499	12,507
Subscriptions & donations	1,700	1,079
Computer software	4,476	3,808
IT technical support	19,704	16,803
Staff recruitment and welfare	8,236	4,104
Website development	1,699	1,256
Volunteer and intern recognition	3,469	7,394
Printing & publications	9,317	12,019
Childcare Law Reporting Project	-	20,879
Communications	34,587	5,727
Bank and filing charges	809	643
Meeting related expenses	10,733	5,206
Miscellaneous	29,596	14,625
	<hr/>	<hr/>
	<b>1,287,113</b>	<b>1,249,398</b>
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# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

## Appendix (continued)

### Government grants – income and expenditure:

	2019 €	2018 €
<b>1 Department of Justice and Equality</b>		
<b>Income</b>	<b>98,000</b>	<b>98,000</b>
<i>Expenditure</i>		
Programme and overhead	98,000	98,000
<b>Expenditure</b>	<b>98,000</b>	<b>98,000</b>
<b>2 Department of Rural and Community Development SSNO grant</b>		
<b>Income</b>	<b>90,000</b>	<b>90,000</b>
<i>Expenditure</i>		
Salaries and associated costs	90,000	90,000
<b>Expenditure</b>	<b>90,000</b>	<b>90,000</b>
<b>3 Citizens Information Board</b>		
<b>Income</b>	<b>140,000</b>	<b>140,000</b>
<i>Expenditure</i>		
Programme and overhead	12,740	19,948
Salaries and associated costs	119,290	120,052
<b>Expenditure</b>	<b>132,030</b>	<b>140,000</b>
<b>4 Department of Foreign Affairs and Trade</b>		
<b>Income</b>	<b>2,500</b>	<b>0</b>
<i>Expenditure</i>		
Programme and overhead	2,500	0
<b>Expenditure</b>	<b>2,500</b>	<b>0</b>



# Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

## Appendix (continued)

<b>5 Department of Justice and Equality - NTRIS</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>Income</b>	<b>40,000</b>	<b>40,000</b>
<i>Expenditure</i>		
Salaries and associated costs	<b>40,000</b>	36,294
Programme and overhead		3,706
<b>Expenditure</b>	<b>40,000</b>	<b>40,000</b>