

Free Legal Advice Centres

Directors' report and
Financial statements

Year ended 31 December 2016

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

Directors	Joanne Hyde Don Crewe Peter Ward Jo Kenny Julie Herlihy
Secretary	Catherine Hickey
Registered office	13 Lower Dorset Street Dublin 1
Auditor	KPMG Chartered Accountants 1 Stokes Place St. Stephen's Green Dublin 2
Bankers	Ulster Bank Limited 33 College Green Dublin 2
Solicitors	Mason Hayes & Curran South Bank House Barrow Street Dublin 4
Registered number	49413
CRA number	20010256
CHY number	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 2016.

Principal activities and business review

Legal Information, Advice & Education

12,229 people received legal information from FLAC's Telephone Information and Referral Line in 2016 and 13,481 queries were dealt with by volunteer lawyers at legal advice clinics in 67 locations. PILA facilitated 85 legal advice referrals where NGOs and community organisations received pro bono legal advice from members of the PILA Pro Bono Register. 2,800+ readers of the PILA Bulletin received fortnightly updates on relevant developments in public interest law.

171 volunteers attended a training or induction session covering a broad range of topics relevant to the types of queries they encounter at legal advice clinics. 160 people from 67 NGOs, community organisations and Independent Community Law Centres attended 9 legal education sessions that were delivered by members of PILA's Pro Bono register.

FLAC produced 7 new or updated legal information leaflets and factsheets. The FLAC website www.flac.ie had 71,000 visitors and more than 7,000 downloads.

Research, Policy & Law Reform

FLAC published "*Accessing Justice in Hard Times*", a research report into the impact of the economic crisis on those seeking civil legal aid that included fourteen practical recommendations for a more efficient, accessible and sustainable system. Campaigning in this area focused on these recommendations, with a particular emphasis on removing legal aid fees for victims of domestic violence.

FLAC published a Pre-Budget submission to the Department of Social Protection, proposing a range of measures aimed at improving the situation of vulnerable and marginalised groups that have been disproportionately impacted by austerity policies and to ensure that fundamental human rights are put at the heart of the welfare system.

FLAC continued to campaign on the issue of mortgage arrears and over-indebtedness, including making submissions, appearing before Joint Oireachtas Committees, and as a member of the Consultative Forum set up by Insolvency Service of Ireland. Work continued on seeking implementation of the recommendations set out in FLAC's 2014 report "*Redressing the Imbalance: A study of legal protections available for consumers of credit and other financial services in Ireland*" including working with legislators on a draft Bill.

FLAC also engaged with a number of international human rights bodies and mechanisms to promote equal access to justice, including: International Covenant on Economic, Social and Cultural Rights (ICESCR), Universal Periodic Review, European Commission against Racism and Intolerance (ECRI), and the Commissioner for Human Rights of the Council of Europe. FLAC became a full member of FIDH (International Human Rights Federation).

Emphasising the 'Public Sector Duty', the requirement from the Irish Human Rights and Equality Commission Act 2014 which applies to government departments to take cognisance of human rights and equality standards in their work, FLAC made submissions to several government departments as part of their consultation process in developing new strategy statements.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Directors' report *(continued)*

Casework & Strategic Litigation

FLAC had a successful outcome in a case that they took on behalf of woman in Direct Provision who had been refused child benefit. The case centred on excessive delays in the asylum and international protection process.

FLAC provided technical legal support to MABS money advisors who come across particularly complex technical legal questions over the course of advising and supporting their clients. In total FLAC handled 151 technical legal queries in 2016 across a wide range of debt and credit issues, with the majority of the queries relating to mortgage arrears and repossession proceedings.

Access to Justice

FLAC continued to provide administrative and communications support to the Child Care Law Reporting Project.

FLAC held its tenth annual Dave Ellis Memorial Lecture on 7 December, with Justice Edwin Cameron of the Constitutional Court in South Africa as guest speaker.

The performance of the Company in the current year has been impacted by a decrease in funding leading to a decrease in income of 7% to €1,250,080 (2015: €1,343,880). The decrease is due to reduction in grant funding received in the year.

Expenditure in the current year decreased by 7% to €1,382,914 (2015: €1,485,070).

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 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 2016 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

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.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Directors' report *(continued)*

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.

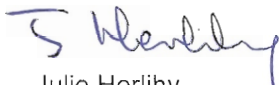
Relevant audit information

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

31st July 2017

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.

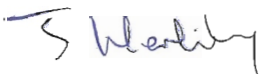
Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

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



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 2016 which comprise the statement of profit and loss account, the balance sheet, the statement of changes in equity, the 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 2016 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 5, 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 & 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

31 July 2017

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 2016

	Note	2016 €	2015 €
Income	3	1,250,080	1,343,880
Operating expenses	4	(1,382,914)	(1,485,070)
Operating loss			(141,190)
Interest receivable and similar income	7	(132,834) 17,679	41,177
Loss on ordinary activities before taxation	5	(196,155)	(100,013)
Tax on ordinary activities		-	-
Loss for the year		(115,155)	(100,013)

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

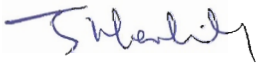
(Company limited by guarantee and not having share capital)

Balance sheet

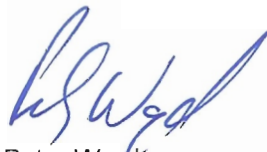
as at 31 December 2016

	Note	2016 €	2015 €
Fixed assets			
Tangible assets	8	962,337	985,690
Current assets			
Debtors	9	14,842	11,267
Term deposits		617,217	612,011
Cash at bank and in hand		2,890,758	2,977,947
		3,522,817	3,601,225
Creditors: amounts falling due within one year	10	(483,533)	(470,139)
Net current assets		3,039,284	3,131,086
Net assets		4,001,621	4,116,776
Capital and reserves			
Called up share capital			-
Profit and loss account		4,001,621	4,116,776
		4,001,621	4,116,776

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 2016

	Share capital €	Retained earnings €	Total €
At 1 January 2015	-	4,216,789	4,216,789
Loss for the year	-	(100,013)	(100,013)
	<hr/>	<hr/>	<hr/>
At 31 December 2015	-	4,116,776	4,116,776
Total comprehensive income for the year			
Loss for the year	-	(115,155)	(115,155)
	<hr/>	<hr/>	<hr/>
Balance at 31 December 2016	-	4,001,621	4,001,621
	<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 2016

	2016 €	2015 €
Cash flows from operating activities		
Loss for the year	(115,155)	(100,013)
<i>Adjustment for:</i>		
Depreciation of tangible fixed assets	24,737	24,339
Interest receivable and similar income	(17,679)	(41,177)
Taxation	-	-
	<hr/>	<hr/>
	(108,097)	(116,851)
Decrease in debtors	-	4,375
Increase/(Decrease) in creditors	13,394	(299,909)
	<hr/>	<hr/>
	(94,703)	(412,385)
Tax paid	-	-
	<hr/>	<hr/>
Net cash from operating activities	(94,703)	(412,385)
Cash flows from investing activities		
Acquisition of tangible fixed assets	(1,384)	-
Interest received	14,104	60,539
Decrease in term deposits	(5,206)	1,616,651
	<hr/>	<hr/>
Net cash from investing activities	7,514	1,677,190
	<hr/>	<hr/>
Net cash from financing activities	-	-
	<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents	(87,189)	1,264,805
Cash and cash equivalents at 1 January	2,977,947	1,713,142
	<hr/>	<hr/>
Cash and cash equivalents at 31 December	2,890,758	2,977,947
	<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 (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 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.

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 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

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).

3	Income	2016 €	2015 €
	Government grants (note 13)	322,611	277,922
	Other grants and donations	927,469	1,065,958
	All income is derived in Ireland	1,250,080	1,343,880

4	Operating expenses	2016 €	2015 €
	Staff costs (note 6)	754,106	783,379
	<i>Other costs</i>		
	Childcare Law Reporting Project	89,917	207,400
	Depreciation	24,737	24,339
	Rent expenses	30,000	28,947
	Administration	484,354	441,005
		1,382,914	1,485,070

5 Statutory and other information

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

	2016 €	2015 €
Directors' remuneration	-	-
Auditor's remuneration	-	-
Rentals payable under operating leases	30,000	28,947
Depreciation	24,737	24,339
Government grants	322,611	(277,922)

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:

	2016	2015
	No	No
Administration	16	16

The aggregate payroll cost of these employees was as follows:

	2016	2015
	€	€
Wages and salaries	665,867	663,577
Social welfare costs	48,656	66,460
PRSA/Pension contributions	39,583	53,342
	754,106	783,379

Total compensation of key management personnel in the year amounted to €122,246 (2015: €166,188).

The number of higher paid employees are as follows:

	2016	2015
<i>Wage band:</i>		
€70,000 - €80,000	1	1
€80,000 - €90,000	-	1

7 Interest receivable and similar income

	2016	2015
	€	€
Bank interest	17,679	41,177

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

8 Tangible fixed assets

	Land and buildings €	Computer equipment €	Telephone and other equipment €	Total €
Cost				
At beginning of year	1,183,992	115,995	43,050	1,343,037
Additions in year	-	1,384	-	1,384
At end of year	1,183,992	117,379	43,050	1,344,421
Depreciation				
At beginning of year	201,140	113,159	43,048	357,347
Charge for the year	23,680	1,055	2	24,737
At end of year	224,820	114,214	43,048	382,084
Net book value				
At 31 December 2016	959,172	3,165	-	962,337
At 31 December 2015	982,852	2,836	2	985,690

9 Debtors

	2016 €	2015 €
Other debtors	14,842	11,267

All amounts fall due within one year.

10 Creditors: amounts falling due within one year

	2016 €	2015 €
Trade creditors	5,448	4,539
PAYE/PRSI	21,762	-
Accruals	423	-
Deferred income	455,900	465,600
	483,533	470,139

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

11 Operating leases

Non-cancellable operating lease rentals are payable as follows:

	2016 €	2015 €
Less than one year	30,000	25,000
Between one and five years	-	-
More than five years	-	-
	<hr/>	<hr/>
	30,000	25,000
	<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*.

13 Government grants

Department of Justice & Equality

The value of the Department of Justice and Equality grant received in 2016 was €98,000 (2015: €98,000). This funding contributed to the delivery of information, advice and advocacy services to the public.

Department of Housing, Planning, Community and Local Government (administered by Pobal)

The value of funds received in 2016 from the Department of the Environment, Community and Local Government (administered by Pobal) was €56,311 (2015: €22,622). The Scheme to Support National Organisations (SSNO) 2014-2016 ended in June 2016. A new scheme commenced in July 2016 and this funds the salaries of the Research Officer and the Information Line Co-ordinator.

Citizens Information Board

The value of funds received in 2016 from the Citizens Information Board was €112,300 (2015: €87,300). This funding contributed to the salaries and associated costs of the Volunteer and Clinics Manager and Administrator, the recruitment of a Volunteer and Clinics Co-ordinator and the costs associated with volunteer training and support.

Department of Children and Youth Affairs

The value of funds received in 2016 Department of Children and Youth Affairs was €56,000 (2015: €20,000). This funding was provided for the Childcare Law Reporting Project.

14 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".

15. Approval of financial statements

The financial statements were approved by the directors on 31st July 2017.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Appendix (not forming part of the audited financial statements)

Detailed Income and Expenditure account	2016 €	2015 €
Income		
Bar Council and Law Society members contributions	156,629	156,000
Donations & Friends of FLAC	29,907	4,873
Corporate Donations	100,000	27,500
Department of Justice and Equality grant	98,000	98,000
Department of Housing - SSNO	56,311	22,622
Department of the Environment, Community and Local Government	-	50,000
Citizens Information Board grant	112,300	87,300
MABS Technical Support	12,164	10,948
Atlantic Philanthropies	500,000	500,000
Training fees	-	9,806
Legal costs refund	48,544	93,067
Small grant income	30,578	10,896
Ireland Funds	6,000	6,000
Reimbursements	8,126	11,848
Childcare Law Reporting Project	-	224,000
Royalties received	822	1,320
Property Funding	9,700	9,700
Department of Children and Youth Affairs	56,000	20,000
Galway University Foundation	25,000	-
	<hr/>	<hr/>
	1,250,080	1,343,880
	<hr/> <hr/>	<hr/> <hr/>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Appendix (not forming part of the audited financial statements)

Detailed Income and Expenditure account (continued)	2016	2015
	€	€
Expenses		
Salaries	754,106	783,379
Postage and stationery	10,398	18,972
Light, heat and water	15,488	18,661
Telephone	12,774	14,472
Insurance	18,920	24,739
Premises Facilities & renovation costs	33,126	2,335
Accountancy fee	23,060	19,733
Consultancy and professional fees	10,658	18,417
Travel (including Annual Lecture & Fellowship)	14,022	15,235
Depreciation	24,735	24,339
Staff Training Costs	10,545	9,731
Legal costs and outlay	74,098	13,577
Document Management	4,083	2,320
Canteen & Cleaning	9,856	8,299
Seminars, Conferences & Events	21,715	12,010
Subscriptions & Donations	1,430	2,697
Computer Software	14,300	11,879
IT Technical Support	12,788	19,379
Staff recruitment and welfare	17,204	17,221
Website development	941	7,586
Volunteer and Intern Recognition	11,368	9,005
Printing & Publications	13,638	4,209
Rent & reinstatement	30,000	28,947
Childcare Law Reporting Project	89,917	207,400
Communications	9,596	9,217
Bank and filing charges	1,517	933
Public Interest Law Support Fund	128,738	79,200
Meeting related expenses	10,311	-
Equipment hire	3,581	-
Training	-	18,842
Fellowship	-	4,401
Publications	-	14,408
Research/campaigns	-	14,633
Dave Ellis Memorial Lecture	-	11,684
Clinical Legal Education	-	20,000
Fundraising expenses	-	9,561
Miscellaneous	-	7,649
	<hr/>	<hr/>
	1,382,914	1,485,070
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Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Appendix (not forming part of the audited financial statements)

Government grants – income and expenditure:

1	Department of Justice and Equality	2016	2015
		€	€
	Income	98,000	98,000
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Programme and overhead	98,000	98,000
		<hr/>	<hr/>
	Expenditure	98,000	98,000
		<hr/> <hr/>	<hr/> <hr/>
2	Department of Housing SSNO grant	2016	2015
		€	€
	Income	56,311	22,622
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Salaries and associated costs	56,311	22,622
		<hr/>	<hr/>
	Expenditure	56,311	22,622
		<hr/> <hr/>	<hr/> <hr/>
3	Citizens Information Board	2016	2015
		€	€
	Income	112,300	87,300
		<hr/> <hr/>	<hr/> <hr/>
	<i>Expenditure</i>		
	Programme and overhead	39,100	14,100
	Salaries and associated costs	73,200	73,200
		<hr/>	<hr/>
	Expenditure	112,300	87,300
		<hr/> <hr/>	<hr/> <hr/>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Appendix (not forming part of the audited financial statements)

Government grants – income and expenditure (continued)

4 Department of Childcare and Youth Affairs	2016 €	2015 €
Income	56,000	20,000
<i>Expenditure</i>		
Programme and overhead	56,000	20,000
Expenditure	56,000	20,000