

Free Legal Advice Centres

Directors' report and financial statements

Year ended 31 December 2022

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 David Fennelly Julie Herlihy Aine Maguire Peter Ward
Secretary	Eilis Barry
Registered office	85/86 Dorset Street Upper 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 directors' report and audit financial statements for Free Legal Advice Centres ("the company" or "FLAC") the year ended 31 December 2022.

Principal activities

Legal information, advice & education

The company provides free legal advice to individuals in need of legal counsel.

13,556 people received legal information from FLAC's telephone information and referral line in 2022. FLAC continued to operate phone-based advice clinics for urgent and substantive queries. FLAC phone clinic volunteers dealt with 3,318 queries on family law, employment law and general law.

In 2022, the Public Interest Law Alliance ("PILA") facilitated over 48 social justice organisations to get legal assistance through the Pro Bono Referral Scheme. While immigration was the largest category of referrals, NGOs also sought assistance in relation to governance matters such as employment law, company law and data protection. It received and began to process 89 new requests for legal assistance from partner NGOs. PILA established the Ukraine lawyers panel and provided 10 training sessions to upskill lawyers. PILA has continued in its role as coordinator of Pro Bono Pledge Ireland which has gained the support of 54 law firms, 40 barristers, 2 in-house teams and 6 individual solicitors. 33 signatories reported under the Pledge having undertaken 37,109 hours of pro bono work.

The Equal Access Project ("EAP"), a joint initiative between FLAC and INAR (Irish Network Against Racism), began in 2022. It is funded through the EU Rights, Equality, and Citizenship (REC) Programme. The programme seeks to improve access to justice for people discriminated against in employment or access to goods and services on the basis of race or membership of the Traveller community. The project team includes members of FLAC and INAR, overseen by an Advisory Committee of equality and anti-racism experts who provide advice on various aspects of the EAP's activities.

FLAC continued its partnership with the Centre for Criminal Justice and Human Rights at UCC on the Traveller Equality and Justice Project, funded by the European Union's Rights, Equality and Citizenship Programme (2014-2020).

The FLAC website, www.flac.ie, had 86,259 visitors in 2022.

Research, policy & law reform

FLAC's paper on access to justice and equality legislation - delivered to IHREC's Future of Equality Legislation Advisory Committee (FELAC) and which contains specific draft amendments to the equality legislation - was adopted by the FELAC and its recommendations were included in their first report to IHREC.

FLAC's submission to the Housing Commission Consultation on a Referendum on Housing recommended that a referendum to propose the inclusion of a right to adequate housing in the Constitution should take place as a matter of priority and recommended wording for a constitutional right to adequate housing. The final Pillar to Post Paper- 'A review of Debt Resolution Mechanisms and Debt Support Services: with Final Recommendations for Reform' - was launched on 17 November 2022 at the FLAC office. FLAC also began a unique research project in measuring unmet legal need among the LGBTQI+ community.

FLAC's submission to the JOC on Gender Equality on the subject of Constitutional Change & Gender Equality, proposed an alternative wording for amending the Constitution's Equality Guarantee. FLAC also called for further consideration as to how the Constitution should protect and promote the rights of people with disabilities. FLAC highlighted that any amendment to the provisions of Article 41 of the Constitution in relation to the family must be concerned with the rights of all families (including non-marital families).

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Directors' report *(continued)*

Principal activities *(continued)*

Casework & strategic litigation

FLAC as an independent Law Centre, takes on several cases in the public interest each year. These cases are taken with the aim of benefitting a wider community as well as being important for the individual client. In 2022 FLAC continued to operate the Roma clinics and the Traveller Legal service. In 2022, FLAC's third specialist legal service, an LGBTQI+ Legal Clinic, was launched with guidance and direction from a steering committee which helps ensure that it is tailored to meet the needs of the communities it serves. FLAC had 85 open case files in 2022., 43 carried over from 2021 and 42 new files. Housing, Social Welfare and Discrimination matters remain the areas of law in which FLAC most often provides legal representation.

Traveller legal service

39 of the 85 case files which were open during 2022 were opened on behalf of clients of FLAC's Traveller Legal Service. This number includes FLAC's existing Traveller case files for which the Traveller Legal Service assumed responsibility on its inception.

Roma legal clinic

FLAC continued to operate its Roma Legal Clinic throughout 2022. 23 of the 85 (27 %) case files which were open in 2022 were opened on behalf of callers to FLAC's Roma Legal Clinic.

LGBTIQ clinic

41 people received advice in the LGBTIQ clinic.

Access to justice

In 2022 the Minister for Justice established the review of the civil legal aid system and appointed the FLAC CE to the review group and made a detailed submission to the review group. FLAC continued its membership of the Chief Justice's Access to Justice

Governance

FLAC is committed to the principles of transparency and accountability and works hard to ensure that all funding is put to the best possible and most efficient use in our efforts to maximise impact and promote equal access to justice. FLAC Council held 10 council meetings during 2022. FLAC's Governance Sub-Committee held 5 meetings. FLAC declared compliance with the charities regulator charities governance code on 28 October 2022. FLAC is committed to adhering to the Guidelines for Charitable Organisations on Fundraising from the Public. During 2022 a decision was made to separate the governance role from the fundraising role.

Business review and results

The performance of the Company in the current year has been impacted by an increase in funding of 7% to €1,455,670 (2021: €1,356,010). Expenditure in the current year increased by 17% to €1,830,196 (2021: €1,566,108). The results for the year are set out on page 9.

Going concern

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. Refer to note 1.1 for further details.

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 of the Company include continued funding, in part from ex-gratia sources, securing new funding and the retention of key staff and the capacity of FLAC to continue to provide key services where there is overwhelming demand. FLAC Council is furnished with a finance report before each council meeting, which has been signed off by a member of the audit and risk committee.

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 2022 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. The Company also took additional measures to ensure compliance as a result of employees working from home.

Subsequent events

After the reporting date, there have been no events that require disclosure to or adjustment in these financial statements.

Accounting records

The directors believe that they have complied with the requirements of Sections 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

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



David Fennelly
Director

19 October 2023

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



David Fennelly
Director

19 October 2023



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 December 31, 2022 set out on pages 9 to 19, which comprise the the Balance Sheet, the Profit and Loss Account and the Other Comprehensive Income, the Statement of changes in Equity, the Cash Flow Statement and notes, comprising a summary of significant accounting policies and other explanatory 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 issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the financial statements give a true and fair view of the assets, liabilities and financial position of the Company as at December 31, 2022 and of its loss for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- the financial statements 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.



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

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 undertaken during the course of the audit, 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; and
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

Our opinions on other matters prescribed by the Companies Act 2014 are unmodified

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.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 7, 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.



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

A fuller description of our responsibilities is provided on IAASA's website at:
<http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/Description-of-the-auditor-s-responsibilities-for>.

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.

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

[x] October 2023

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Statement of profit and loss account and other comprehensive income

for the year ended 31 December 2022

	Note	2022 €	2021 €
Income	3	1,485,370	1,356,010
Operating expenses	4	(1,830,197)	(1,566,108)
Operating loss		(344,827)	(210,098)
Interest receivable and similar income	7	-	46,668
Loss on ordinary activities before taxation	5	(344,827)	(163,430)
Tax on ordinary activities		-	-
Loss for the year		(344,827)	(163,430)
Other comprehensive income for the year		-	-
Total recognised loss for the year		(344,827)	(163,430)

The accompanying notes from pages 13 to 19 form an integral part of the financial statements.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Balance sheet

as at 31 December 2022

	Note	2022 €	2021 €
Fixed assets			
Tangible assets	8	1,456,368	1,491,425
		<u>1,456,368</u>	<u>1,491,425</u>
Current assets			
Debtors		-	-
Cash term deposits – mature less than 1 year		-	263,893
Cash term deposits – mature greater than 1 year		494,388	550,061
Cash at bank and in hand		1,334,229	1,483,263
		<u>1,828,617</u>	<u>2,297,217</u>
Creditors: amounts falling due within one year	9	(986,215)	(1,145,045)
		<u>842,402</u>	<u>1,152,172</u>
Net current assets		842,402	1,152,172
		<u>2,298,770</u>	<u>2,643,597</u>
Net assets		2,298,770	2,643,597
		<u><u>2,298,770</u></u>	<u><u>2,643,597</u></u>
Capital and reserves			
Called up share capital		-	-
Profit and loss account		2,298,770	2,643,597
		<u>2,298,770</u>	<u>2,643,597</u>
		<u><u>2,298,770</u></u>	<u><u>2,643,597</u></u>

The accompanying notes from pages 13 to 19 form an integral part of the financial statements.

On behalf of the board



Julie Herlihy
Director



David Fennelly
Director

19 October 2023

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Statement of changes in equity

for the year ended 31 December 2022

	Share Capital €	Profit and loss account €	Total €
At 1 January 2021	-	2,807,027	2,807,027
Total comprehensive income for the year			
Loss for the year	-	(163,430)	(163,430)
	<hr/>	<hr/>	<hr/>
At 31 December 2021	-	2,643,597	2,643,597
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total comprehensive income for the year			
Loss for the year	-	(344,827)	(344,827)
	<hr/>	<hr/>	<hr/>
Balance at 31 December 2022	-	2,298,770	2,298,770
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The accompanying notes from pages 13 to 19 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 2022

	2022 €	2021 €
Cash flows from operating activities		
Loss for the year	(344,827)	(163,430)
<i>Adjustment for:</i>		
Depreciation of tangible fixed assets	35,921	58,335
Interest receivable and similar income	-	(46,668)
	(308,906)	(151,763)
Decrease in creditors and deferred income	(158,830)	(14,157)
	(467,736)	(165,918)
Tax paid	-	-
Net cash outflow from operating activities	(467,736)	(165,918)
Cash flows from investing activities		
Acquisition of tangible fixed assets	(865)	(7,819)
Interest received	-	46,668
(Purchase)/disposal of term deposits	(680,864)	103,342
Net cash (inflow)/outflow from investing activities	(681,729)	142,191
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(1,149,465)	(23,727)
Cash and cash equivalents at beginning of year	1,483,263	1,506,990
Cash and cash equivalents at end of year	333,798	1,483,263

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes

to 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”). 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 basis.

1.2 Going concern

The Company generated a loss of €374,527 (2021: €163,430) during the year. Notwithstanding, the Company has net assets of €2,269,070 (2021: €2,643,597) as at 31 December 2022 which includes readily accessible cash or cash equivalents of €1,334,229 (2021: €1,747,156).

The directors have reviewed the cash flow forecasts which are prepared in respect of a period of at least 12 months from the date of approval of these financial statements. Based on these projections, 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 assets.

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 to the extent that no performance conditions are attached. Otherwise, income is recognised in the income statement in accordance with the underlying performance conditions.

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 to offset the associated expenditure incurred.

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).

3 Income	2022	2021
	€	€
Government grants	641,222	580,498
Other grants and donations	844,148	775,512
	<hr/>	<hr/>
Total Income (wholly derived in Republic of Ireland)	1,485,370	1,356,010
	<hr/> <hr/>	<hr/> <hr/>

4 Operating expenses	2022	2021
	€	€
Staff costs	1,352,844	1,247,554
	<hr/>	<hr/>
<i>Other costs:</i>		
Depreciation	35,921	58,335
Other administrative expenses	441,431	260,219
	<hr/>	<hr/>
	1,830,196	1,566,108
	<hr/> <hr/>	<hr/> <hr/>

5 Statutory and other information

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

	2022	2021
	€	€
Directors' remuneration	-	-
Auditor's remuneration	-	-
Depreciation	35,921	58,335
	<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:

	2022	2021
	No	No
Administration and management	27	25

The aggregate payroll cost of these employees was as follows:

	2022	2021
	€	€
Wages and salaries	1,219,106	1,114,605
Social welfare costs	77,904	78,745
PRSA and other pension contributions	55,834	54,204
	1,352,844	1,247,554

Total compensation of key management personnel in the year amounted to €289,100 (2021: €305,480).

The number of higher paid employees are as follows:	2022	2021
<i>Wage band:</i>		
€60,000 - €70,000	3	-
€70,000 - €80,000	1	2
€80,000 - €90,000	1	1

7 Interest receivable and similar income

	2022	2021
	€	€
Bank interest	-	46,668

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 €	Fixtures and fittings €	Total €
Cost					
At beginning of year	1,676,170	148,978	59,551	76,885	1,961,584
Additions in year	-	865	-	-	865
At end of year	1,676,170	149,843	59,551	76,885	1,962,449
Depreciation					
At beginning of year	212,997	137,688	55,028	64,446	470,159
Charge for the year	29,263	3,039	1,131	2,488	35,921
At end of year	242,260	140,727	56,159	66,934	506,080
Net book value					
At 31 December 2022	1,433,910	9,116	3,392	9,951	1,456,369
At 31 December 2021	1,463,173	11,290	4,523	12,439	1,491,425
9 Creditors: amounts falling due within one year					
		2022		2021	
		€		€	
Trade creditors		7,537		6,667	
PAYE/PRSI		29,179		32,778	
Accruals		-		423	
Deferred income (a)		949,499		1,105,177	
		986,215		1,145,045	

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

9 Creditors: amounts falling due within one year (continued)

(a) Deferred income

Some of the grants received by FLAC are subject to performance related conditions or time periods. When these conditions are met, the deferred income is released into income in the Financial Statements. Included in Deferred Income are the following amounts:

- Departments DCEDIY – LGBTI+ Community Services Funding – €68,000
- Community Foundation for Ireland – Post COVID Response Fund – grant for 2023 – €17,602.
- Community Foundation for Ukraine – 9,650
- Community Foundation for Ireland – Traveller Legal Service – part grant for 2023 – €58,905
- European Commission – Rights Equality and Citizenship Programme. – Grant period 1 January 2021 – 31 March 2023 – €17,642 deferred into 2023.

Also included in deferred income is a grant amount of €777,700 which relates to the grant received in funding the purchase of land and buildings which acts as the Company's place of business. The grant amount is recognised over the estimated useful life of the building of 50 years.

10 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*.

11 Government grants

Department of Justice

The value of the Department of Justice grant received in 2022 was €294,000 (2021: €294,000). 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 2022 from the Department of Rural and Community Development (administered by Pobal) was € 90,522 (2021: €89,978). The Scheme to Support National Organisations (SSNO) commenced in July 2020 and runs for 3 years until June 2022. It funded 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 2022 from the Citizens Information Board was € 140,000 (2021: €140,000). This funding contributed to the salaries and associated costs of the National Clinic and Volunteer Development Manager, the Volunteer Rostering and Support Officer and the costs associated with volunteer training and support.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes *(continued)*

12 Government grants *(continued)*

Department of Children, Equality, Disability, Integration and Youth

The value of funds received in 2022 from the Department of Children, Equality, Disability, Integration and Youth was € 40,000 (2021: €50,000) under the Roma Inclusion Funding scheme. We received €42,500 from the Department of Children, Equality, Disability, Integration and Youth supporting community services for LGBTQI + Persons.

Dublin City Council – Community Grants

Dublin City Council – Community Grants amounted to €4,500.

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

Subsequent to the reporting date, there have been no events that require adjustment to or disclosure in these financial statements.

15. Approval of financial statements

The financial statements were approved by the directors on 19 October 2023.

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	2022 €	2021 €
Income		
Bar Council and Law Society members contributions	326,603	311,567
Donations & Friends of FLAC	31,264	36,619
Corporate donations	100,000	85,000
Department of Justice	294,000	294,000
Department of Rural and Community Development - SSNO	90,522	89,978
Citizens Information Board	140,000	140,000
MABS Technical Support	-	2,520
Community Foundation for Ireland	155,474	43,321
Foundations	-	3,000
Reimbursements	14,986	12,250
Property funding	-	29,700
Irish Human Rights and Equality Commission	-	6,520
Dept of Children DCEDIY – Roma Inclusion	40,000	50,000
Dept of Children DCEDIY – LGBTQI + Community Services	42,500	-
Case fee income	92,944	122,403
Rethink Ireland – Social Innovation Fund	-	65,000
Dublin City Council	4,500	-
European Commission – Equal Access Project	113,820	49,402
European Commission – Traveller Equality and Justice Project	8,657	14,730
Room Hire	400	-
	<hr/>	<hr/>
	1,455,670	1,356,010
	<hr/> <hr/>	<hr/> <hr/>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Appendix (continued)

Detailed Income and expenditure account (continued)	2022 €	2021 €
Expenses		
Salaries	1,431,856	1,247,554
Postage and stationery	8668	7,834
Light, heat and water	22,634	15,876
Telephone, mobiles & internet	18,846	27,339
Insurance	21,480	17,430
Premises facilities, repairs and renewals	4310.	11,263
Accountancy fee	861	24,111
Consultancy and professional fees	95,719	69,079
Depreciation	35,921	58,335
Staff training costs	6,474	4,439
Legal costs and outlay	11,525	9,730
Document management	-	2,126
Canteen & cleaning	6,039	4,665
Seminars, conferences & events	17,312	3,169
Subscriptions & donations	3,423	2,444
Computer software	9,615	2,236
IT technical support	22,790	27,414
Staff recruitment and welfare	3142	6,379
Website development	23,585	2,020
Volunteer and intern recognition	6,460	5,374
Printing & publications	9,644	11,570
Communications, newspapers & library	3,365	2,620
Bank and filing charges	479	735
Meeting related expenses	2,399	438
Miscellaneous	-	1,928
Loss on Investment	55,673	-
Project Refund	6,875	-
Office Maintenance Contract	1101	-
	<hr/>	<hr/>
	1,830,197	1,566,108
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Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Appendix (continued)

Government grants – income and expenditure:

1 Department of Justice	2022	2021
	€	€
Income	294,000	294,000
	<hr/>	<hr/>
<i>Expenditure</i>		
Programme and overheads	294,000	294,000
	<hr/>	<hr/>
Expenditure	294,000	294,000
	<hr/> <hr/>	<hr/> <hr/>
2 Department of Rural and Community Development SSNO grant	2022	2021
	€	€
Income	90,522	89,978
	<hr/>	<hr/>
<i>Expenditure</i>		
Salaries and associated costs	90,522	89,978
	<hr/>	<hr/>
Expenditure	90,522	89,978
	<hr/> <hr/>	<hr/> <hr/>
3 Citizens Information Board	2022	2021
	€	€
Income	140,000	140,000
	<hr/> <hr/>	<hr/> <hr/>
<i>Expenditure</i>		
Programme and overheads	27,361	14,318
Salaries and associated costs	112,639	125,682
	<hr/>	<hr/>
Expenditure	140,000	140,000
	<hr/> <hr/>	<hr/> <hr/>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Appendix (continued)

4 Department of Children, Equality, Disability, Integration & Youth – LGBTQI + Persons	2022	2021
	€	€
Income	42,500	-
<i>Expenditure</i>		
Programme and overhead to include salaries.	42,500	-
Expenditure	-	-
5 Department of Justice Roma Inclusion Funding	2022	2021
	€	€
Income	40,000	50,000
<i>Expenditure</i>		
Salaries and associated costs	40,000	50,000
Expenditure	40,000	50,000
6 Irish Human Rights and Equality Commission	2022	2021
	€	€
Income	-	6,520
<i>Expenditure</i>		
Salaries and associated costs	-	-
Programme and overhead	-	-
Expenditure	-	-