

Free Legal Advice Centres

Directors' report and financial statements

Year ended 31 December 2024

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

Aine Maguire (retired 13 July 2024)
Don Crewe
David Fennelly (retired 31 January 2024)
Eoin Mac Aodha (appointed 12 February 2025)
Fiona Donson (appointed 21 February 2024)
Joanne Hyde (retired 31 December 2024)
Julie Herlihy (retired 20 May 2024)
Maria Elena Costa Sa (appointed 30 November 2022)
Owen Keany
Roisin Fitzpatrick

Secretary

Ellis Barry

Registered office

85/86 Dorset Street Upper
Dublin 1
D01 P9Y3

Auditor

PKF Brenson Lawlor Limited
Argyle Square
Morehampton Road
Donnybrook
Dublin 4
D04 W9W7

Bankers

AIB Bank
Santry
Dublin 9

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 audited financial statements for Free Legal Advice Centres ("the company" or "FLAC") the year ended 31 December 2024.

Principal activities

Legal information, advice & education

The company provides free legal information and advice to individuals who cannot afford a solicitor.

FLAC's Telephone Information and Referral Line team responded to 11,435 calls and emails in 2024 with the largest area of calls being family law and employment law. FLAC continued to operate phone-based legal advice clinics for urgent and substantive queries. FLAC phone legal advice clinic volunteers dealt with 3,731 queries on family law, employment law, immigration law and general law.

In 2024, the Public Interest Law Alliance ("PILA") facilitated 36 social justice organisations, community organisation and independent law centres to get legal assistance through the Pro Bono Referral Scheme. While employment law and Charity law were the largest category of referrals, NGOs also sought assistance in relation to other areas such as immigration, housing and human rights. It received and began to process 49 new requests for legal assistance from partner NGOs. PILA continued to process referrals as part of the Open Community Project and for the Ukraine Legal Panel. PILA has continued in its role as coordinator of Pro Bono Pledge Ireland which has gained the support of 51 law firms, 40 barristers, 2 in-house legal teams and 6 individual solicitors. 28 signatories reported under the Pledge having undertaken 44,906 hours of pro bono work in 2024.

Research, policy & law reform

FLAC made a submission to the Oireachtas Social protection Committee regarding the General Scheme of the Bereaved Partner's Pension Bill 2024. It made a submission to the Department of Children, Equality, Disability, Integration and Youth to inform the next National Strategy for Women and Girls.

FLAC also appeared before the Oireachtas Committee on Key Issues affecting the Traveller Community on access to justice, human rights and equality in the context of Traveller Accommodation.

FLAC made a submission to the Oireachtas Housing Committee in relation to proposed legislation which would introduce a "right to reside" and "habitual residence" conditions for access to social housing

FLAC engaged in policy research and advocacy work concerning the proposal made to make amendments to the Constitution in the areas of equality, family and care with a view to ensuring that any proposed amendment would contain the best and most effective wording, which would result in practical improvements in the lives of women paid and unpaid carers, older people, people with disabilities single persons and diverse families.

Access to justice for people in prison, a report by Dr Amina Adanan and IHREC's report on access to justice for people with disabilities both reflected FLAC's inputs.

Throughout 2024 FLAC's nominee continued to participate in the review of the civil legal aid scheme.

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 2024 FLAC continued to operate the Roma clinic, the Traveller Legal service and the LGBTIQ+ Legal Clinic. 224 people were provided with legal representation, including 110 people in discrimination claims. FLAC had 224 clients in 2024 with 109 new clients and 115, carried over from previous.

Traveller legal service

The Traveller legal services provided representation to 151 people during 2024. 71 were new clients opened during 2024.

Roma legal clinic

FLAC continued to operate its Roma Legal Clinic throughout 2024. Legal advice and information were provided through 52 consultations with the Roma community. 43 clients of the Roma clinic received legal representation during 2024 30 new files were opened in 2024.

LGBTIQ clinic

There were 59 consultations with members of the LGBTIQ+ community, in the LGBTIQ clinic in 2024.

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 8 council meetings during 2024. FLAC's Governance Subcommittee held 2 meetings. The Strategic Plan subcommittee held two meetings. FLAC's Finance and Audit Subcommittee met in advance of each council meeting and approved the financial report. FLAC declared compliance with the charities regulator charities governance code on 21st October 2024. FLAC is committed to adhering to the Guidelines for Charitable Organisations on Fundraising from the Public.

Business review and results

The performance of the company in the current year has been impacted by an increase in funding of 99% to €2,481,971 (2023: €1,249,998). Expenditure in the current year increased by 39% to €2,195,136 (2023: €1,580,551). The results for the year are set out on page 10.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Directors' report *(continued)*

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 1.2 for further details.

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 reviewed by the Finance and Audit Subcommittee.

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 2024 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

Since 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.

Free Legal Advice Centres

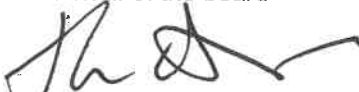
(Company limited by guarantee and not having share capital)

Directors' report *(continued)*


Auditor

PKF Brenson Lawlor Limited were appointed as the company's auditor and in accordance with Section 383(2) of the Companies Act 2014, PKF Brenson Lawlor, Chartered Accountants, act as auditor of the company.

On behalf of the board



Fiona Donson
Director



Don Crewe
Director

1st October 2025

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 the 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



Fiona Donson
Director



Don Crewe
Director

1st October 2025

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 2024 set out on pages 10 to 20, which comprise the balance sheet, the statement of profit and loss and 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 31 December 2024 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)

Report on the audit of the financial statements (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.

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

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 6, 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://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>

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.

John Manning
Statutory Auditor
for and on behalf of PKF Brenson Lawlor Limited
Chartered Accountants
Statutory Audit Firm

1st October 2025

Argyle Square
Morehampton Road
Donnybrook
Dublin 4
D04 W9W7

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Income and expenditure account for the year ended 31 December 2024

	Note	2024 €	2023 €
Income	3	2,481,971	1,249,998
Operating expenses	4	(2,195,136)	(1,580,551)
Operating surplus/(deficit)		286,835	(330,553)
Gains on investments	5	53,143	39,134
Surplus/(deficit) on ordinary activities before taxation	7	339,978	(291,419)
Tax on ordinary activities		-	-
Surplus/(deficit) for the year		339,978	(291,419)

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

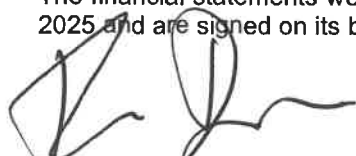
Balance sheet


as at 31 December 2024

	Note	2024 €	2023 €
Fixed assets			
Tangible assets	8	1,381,195	1,416,187
Total fixed assets		1,381,195	1,416,187
Current assets			
Debtors	9	16,984	64,041
Investments	10	586,665	533,522
Cash at bank and in hand		1,255,225	879,727
		1,858,874	1,477,290
Creditors: amounts falling due within one year	11	(892,740)	(886,126)
Net current assets		966,134	591,164
Net assets		2,347,329	2,007,351
Capital and reserves			
Profit and loss account		2,347,329	2,007,351
		2,347,329	2,007,351

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 1st October 2025 and are signed on its behalf by:


Fiona Donson
Director


Don Crewe
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 2024

	Income and expenditure account
	€
At 1 January 2023	2,298,770
Total comprehensive income for the year	
Deficit for the year	(291,419)
	<hr/>
At 31 December 2023	2,007,351
Total comprehensive income for the year	
Surplus for the year	339,978
	<hr/>
Balance at 31 December 2024	2,347,329
	<hr/>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Cash flow statement

for the year ended 31 December 2024

	2024 €	2023 €
Cash flows from operating activities		
Surplus/(deficit) for the year	339,978	(291,419)
<i>Adjustment for:</i>		
Depreciation of tangible fixed assets	36,365	40,181
Gain/(loss) on investments	(53,143)	(39,134)
Increase/(decrease) in creditors	6,614	(100,089)
(Increase)/decrease in debtors	47,057	(64,041)
Net cash used in operating activities	376,871	(454,502)
Cash flows from investing activities		
Acquisition of tangible fixed assets	(1,373)	-
Net cash inflow from investing activities	(1,373)	-
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	375,498	(454,502)
Cash and cash equivalents at beginning of year	879,727	1,334,229
Cash and cash equivalents at end of year	1,255,225	879,727

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") 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 basis.

1.2 Going concern

The company generated a surplus of € 339,978 (2023: deficit €291,419) during the year. The company had net assets of € 2,347,329 (2023: €2,007,351) as at 31 December 2024 which included readily accessible cash and cash equivalents of € 1,255,225 (2023: €879,727).

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 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. Any 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 equivalents. Term deposits are presented within current assets.

Current asset investments

Current asset investments are measured initially at cost and subsequently at fair value, with movements in fair value recognised in profit or loss. Investment income is recognised in the year in which it is receivable.

1.4 Income

Income consists of third-party donations, government grants and other 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.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

1 Accounting policies (continued)

1.5 Government grants

Government grants in respect of the funding of the company's operations are credited to the profit and loss account in the year of receipt to compensate the associated expenditure incurred.

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 personal retirement savings accounts. 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:

- Buildings - 50 years
- Computer equipment - 4 years
- Telephones and other equipment - 4 years
- Fixtures and Fittings - 5 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 or she is a member or within one year afterwards for payment of the debts and liabilities of the company contracted before he or she 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	2024 €	2023 €
<i>Government grants:</i>		
Department of Justice	444,000	294,000
Department of Rural and Community Development – SSNO	91,000	91,000
Citizens Information Board	140,000	140,000
Department of Children DCEDIY – Roma Inclusion	110,635	78,388
Department of Children DCEDIY – LHBTQI + Community services	57,936	68,000
Department of Rural and Community Development (Foundations)	1,153	14,623
<i>Other grants and donations:</i>		
Bar Council and Law Society members contributions	345,843	327,726
Donations and Friends of FLAC	36,166	25,024
Corporate donations	25,000	59,304
MABS Technical Support	-	10,945
Community Foundation – Services Review	17,602	-
Reimbursements	1,833	7,215
Property Funding	29,700	29,700
Case fee income	1,062,185	33,077
European Commission – Equal Access Project	21,640	-
European Commission – Traveller Equality and Justice Project	17,642	-
Room hire	2,443	1,804
Community Foundation – Ireland for Ukraine	-	9,650
Community Foundation – Traveller Legal Service	77,193	58,905
Other income	-	637
Total income (wholly derived in Republic of Ireland)	2,481,971	1,249,998

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

4 Operating expenses	2024 €	2023 €
Staff costs	1,203,055	1,274,078
Other costs		
Depreciation	36,365	40,181
Administration	955,716	266,292
	<u>2,195,136</u>	<u>1,580,551</u>

5 Gains on investments	2024 €	2023 €
Gains on investment in managed fund (note 10)	<u>53,143</u>	<u>39,134</u>

The gain on investment in the year ended 31 December 2024 of €53,143 (2023: €39,134) was presented within operating expenses.

6 Staff numbers and costs

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

	2024 No	2023 No
Administration and management	<u>30</u>	<u>28</u>

The aggregate payroll cost of these employees was as follows:

	2024 €	2023 €
Wages and salaries	1,040,115	1,129,027
Social welfare costs	107,402	89,278
PRSA/Pension contributions	55,538	55,773
	<u>1,203,055</u>	<u>1,274,078</u>

Total compensation of key management personnel in the year amounted to €324,978 (2023: €336,243).

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

The number of higher paid employees are as follows:	2024	2023
<i>Wage band:</i>		
€60,000 - €70,000	1	2
€70,000 - €80,000	1	-
€80,000 - €90,000	2	2

7 Statutory and other information

Surplus/(deficit) for the year is stated after charging the following:

	2024 €	2023 €
Depreciation	36,365	40,181

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	149,843	59,551	76,885	1,962,449
Additions in year	-	1,373	-	-	1,373
At end of year	1,676,170	151,216	59,551	76,885	1,963,822
Depreciation					
At beginning of year	275,783	143,766	57,290	69,423	546,262
Charge for the year	29,700	3,046	1,131	2,488	36,365
At end of year	305,483	146,812	58,421	71,911	582,627
Net book value					
At 31 December 2024	1,370,687	4,404	1,130	4,974	1,381,195
At 31 December 2023	1,400,387	6,077	2,261	7,462	1,416,187

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

9 Debtors	2024	2023
	€	€
Contributions receivable	-	64,041
Prepayments	16,984	-
	<hr/>	<hr/>
	16,984	64,041
	<hr/>	<hr/>

10 Investments	2024	2023
	€	€
Investment in managed fund	586,665	533,522
	<hr/>	<hr/>

Gains on the investment in managed fund during 2024 totalled €53,143 (2023: €39,134) (note 7).

11 Creditors: amounts falling due within one year	2024	2023
	€	€
Trade creditors	9,517	10,737
PAYE/PRSI	28,586	33,786
Accruals	13,530	423
Deferred income	841,107	841,180
	<hr/>	<hr/>
	892,740	886,126
	<hr/>	<hr/>

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 at 31 December 2024 are the following amounts received in 2024 where the conditions for recognition as income in 2024 were not met:

- Community Foundation – Traveller Legal Service - €102,807
- St Stephens Green Trust - €20,000

Also included in deferred income at 31 December 2024 is a deferred grant amount of €718,300 (2023: €748,000) which relates to grants received in funding the purchase of land and buildings which act as the Company's place of business. The grant amount is recognised in income over the estimated useful life of the buildings.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

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

The charity receives the following grants and are disclosed in line with the circular 13/2014:

	Name of Grantor	Actual Name of Each Individual Grant	Purpose for Which Funds Are Applied and Restrictions	Amount and Term of Total Grant Awarded	The Amount of the Grant taken to final Income Financial Statements	Amount of Grant deferred to 2025
1	Department of Justice	Provision Of Services Supporting Victims Of Crime in The Criminal Justice System	Provision of telephone and in-person support to service users seeking help with legal issues, and the administration and support costs associated with such provision.	€444,000 Term: 1 January 2024 to 31 December 2024	€444,000 Capital Grant? No	€Nil
2	Department of Rural and Community Development (administered by Pobal)	The Scheme to Support National Organisations (SSNO)	Restricted for use to fund the salaries of the Research Officer, Information Line Co-ordinator and part of the salary of the Media and Communications Officer. The associated costs in regard to the above of €263,291 with the remaining balance of €9,709 portioned to other software costs.	€273,000 Term: 1 July 2022 to 30 June 2025	€90,999 Capital Grant? No	€Nil
3	Citizens Information Board	Service Level Agreement 2024	Restricted for the salaries and associated costs of the National Clinic and Volunteer Development Manager, the Volunteering	€140,000 Term: 1 January 2024 to 31 December 2024	€140,000 Capital Grant? No	€Nil

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

13 Government grants (continued)

			Rostering and Support Officer and the costs associated with volunteer training and support.			
4	Department of Children, Equality, Disability, Integration and Youth	Roma Inclusion Funding Scheme	Restricted use for assisting to address the issues faced by the Traveller and Roma communities and deliver and promote services at a local level in accordance with the objectives set out in the National Traveller and Roma Inclusion Strategy 2017-2021.	€110,635 Term: 1 January 2024 to 31 December 2024	€110,635 Capital Grant? No	€Nil
5	St Stephen's Green Trust	Traveller Accommodation Grant Programme	Restricted for funding of costs associated with the Traveller Legal Service scheme. This contribution is more precisely allocated to the funding of officer's salary.	€60,000 Term: 24 October 2024 to 24 October 2026.	€Nil Capital Grant? No	€20,000
6	Community Foundation Ireland	Traveller Legal Service Funding Scheme	To promote right of access to justice for members of the Traveller community in Ireland and, in doing so, combat discrimination, disadvantage and social exclusion.	€540,000 Term: 1 June 2024 to 1 June 2026	€77,193 Capital Grant? No	€102,807
7	French Embassy in Ireland	Programme 151 Grants	A sum allocated to FLAC for the supports delivered to the French community in terms of legal advice.	€8,600 Term: Not applicable	€8,600 Capital Grant? No	€Nil

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

13 Government grants (continued)

8	Department of Children, Equality, Disability, Integration and Youth	Scheme A: Supporting Community Services for LGBTI + Persons	A sum allocated for the implementation of the 2023 LGBTI+Community Services Funding Call.	€57,936 Term: 31 December 2023 to 30 October 2024	€57,936 Capital Grant? No	€Nil
9	European Commission	Equal Access Project – EAP	Restricted use for covering various direct and indirect costs as outline in the agreement. The grant reimburses 80% of the action's eligible costs. The estimated eligible costs of the action are €255,035. The other beneficiaries which have entered into this agreement include European Network Against Racism (ENAR) Ireland (INAR).	€204,028 Term: 1 February 2021 to 1 February 2023 (Extended to 16 April 2024 as agreed further between both parties).	€21,640 Capital Grant? No	€Nil
10	European Commission	Traveller Equality and Justice Project – TEJP	TEJP is a partnership between University College Cork (coordinator) and the Free Legal Advice Centre (beneficiary). The fund is restricted to contributing to effective implementation of Union non-discrimination legislation, Raising awareness of barriers to justice for Irish Travellers, and Capacity Building of Travellers and Legal Professionals.	€29,301 Term: 21 February 2021 to 29 September 2023 (Extended to 1 January 2024 as agreed further between both parties).	€17,642 Capital Grant? No	€Nil

Free Legal Advice Centres

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Notes *(continued)*

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 Subsequent events

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

16 Approval of financial statements

The financial statements were approved by the directors on 1st October 2025.

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	2024 €	2023 €
Income		
Bar Council and Law Society members contributions	345,843	327,726
Donations and Friends of FLAC	36,166	25,024
Corporate donations	25,000	59,304
Department of Justice	444,000	294,000
Department of Rural and Community Development - SSNO	91,000	91,000
Citizens Information Board	140,000	140,000
MABS Technical Support	-	10,945
Community Foundation – Services Review	17,602	-
Foundations	1,153	14,623
Reimbursements	1,833	7,215
Property funding	29,700	29,700
Department of Children DCEDIY – Roma Inclusion	110,635	78,388
Department of Children DCEDIY – LGBTQI + Community services	57,936	68,000
Case fee income	1,062,185	33,077
European Commission – Equal Access Project	21,640	-
European Commission – Traveller Equality and Justice Project	17,642	-
Room hire	2,443	1,804
Community Foundation- Ireland for Ukraine	-	9,650
Community Foundation- Traveller Legal Service	77,193	58,905
Other income	-	637
	<hr/>	<hr/>
	2,481,971	1,249,998
	<hr/>	<hr/>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

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

Detailed income and expenditure account (continued)	2024 €	2023 €
Expenses		
Salaries	1,203,055	1,274,078
Postage and stationery	7,114	10,760
Light, heat and water	20,506	29,387
Telephone, mobiles and internet	18,859	18,029
Insurance	3,365	24,041
Premises facilities, repairs and renewals	5,003	21,699
Consultancy and professional fees	35,511	35,369
Audit fees	13,530	-
Depreciation	36,365	40,181
Staff training costs	6,823	5,703
Legal costs and outlay	742,014	27,414
Canteen and cleaning	2,210	4,310
Seminars, conferences and events (Fellowship)	14,646	18,452
Subscriptions and donations	4,754	1,873
Computer software	13,352	7,875
IT technical support	34,280	27,040
Staff recruitment costs	1,624	961
Website development	4,755	16,885
Volunteer and intern recognition	5,404	840
Printing and publications	-	6,132
Communications, newspapers and library	4,080	3,774
Bank and filing charges	702	228
Advertising	-	5,405
Misc	1,237	115
Project refund	15,947	-
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	2,195,136	1,580,551

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

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

Government grants – income and expenditure:

1	Department of Justice	2024 €	2023 €
	Income	444,000	294,000
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Programme and overhead	444,000	294,000
		<hr/>	<hr/>
	Expenditure	444,000	294,000
		<hr/>	<hr/>
2	Department of Rural and Community Development SSNO grant	2024 €	2023 €
	Income	91,000	91,000
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Salaries and associated costs	87,764	87,764
	Other	3,236	3,236
		<hr/>	<hr/>
	Expenditure	91,000	91,000
		<hr/>	<hr/>
3	Citizens Information Board	2024 €	2023 €
	Income	140,000	140,000
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Programme and overhead	18,408	18,408
	Salaries and associated costs	121,592	121,592
		<hr/>	<hr/>
	Expenditure	140,000	140,000
		<hr/>	<hr/>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

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

4	Department of Rural and Community Development	2024	2023
		€	€
	Income – Community and Energy Support Scheme	-	4,240
	Income – Community Centres Investment Fund	1,153	10,383
5	Department of Rural and Community Development Stability Scheme	2024	2023
		€	€
	Income	57,936	68,000
	<i>Expenditure</i>		
	Programme and overhead to include salaries	57,936	68,000
	Expenditure	57,936	68,000
6	Department of Children, Equality, Disability, Integration & Youth – the Roma Inclusion Funding Scheme	2024	2023
		€	€
	Income	110,635	40,000
	<i>Expenditure</i>		
	Salaries and associated costs	110,635	40,000
	Expenditure	110,635	40,000
7	Department of Children, Equality, Disability, Integration & Youth – Roma Inclusion & Traveller Legal Service Funding	2024	2023
		€	€
	Income	-	38,388
	<i>Expenditure</i>		
	Salaries and associated costs	-	38,388
	Expenditure	-	38,388