

Free Legal Advice Centres

Directors' report and financial statements

Year ended 31 December 2025

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

Fiona Donson
Maria Elena Costa Sa
Don Crewe (resigned 28 July 2026)
Owen Keany
Roisin Fitzpatrick
Eoin Mac Aodha (appointed 12 February 2025)
Jaimie Dower (appointed 13 April 2026)

Secretary

Eilis Barry

Registered office

85/86 Dorset Street Upper
Dublin 1
D01 P9Y3

Auditor

PKF Brenson Lawlor Limited
Alexandra House
3 Ballsbridge Park
Merrion Road
Ballsbridge
Dublin 4
D04 C7H2

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 2025.

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 14,103 calls and emails in 2025 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 3,317 queries on family law, employment law, immigration law and general law.

In 2025, the Public Interest Law Alliance ("PILA") facilitated 29 social justice organisations, community organisations 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 38 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 52 law firms, 40 barristers, 3 in-house legal teams and 6 individual solicitors. 23 signatories reported under the Pledge having undertaken 45,034 hours of pro bono work in 2025.

Research, policy & law reform

FLAC made a submission to the Joint Oireachtas Equality Committee as part of the pre-legislative scrutiny of the General Scheme of the Equality (Miscellaneous Provisions) Bill which welcomed the Equality Bill and outlined how it could be expanded and strengthened. It submitted a report to the United Nations Committee on the Elimination of Discrimination against Women to support its Eighth Review of Ireland. FLAC highlighted the need for measures to ensure women have access to legal aid in discrimination, harassment and sexual harassment cases.

FLAC also made a submission to the Oireachtas Social Protection Committee about the Social Welfare (Bereaved Partner's Pension) Bill 2025. FLAC made a written submission to and met the Law Reform Commission ("LRC") in relation to the LRC's work "formulating a framework to legalise and regulate third-party litigation funding (TPLF) in Ireland for defined categories of litigation." FLAC made a submission to the Judicial Appointments Commission's consultation on a new Judicial Selection Statement. FLAC's submission emphasised the need to promote judicial diversity through the selection process.

FLAC's nominee continued to participate in the review of the Civil Legal Aid scheme. The review was completed and a majority and minority report (written by FLAC's nominee) were submitted to the Minister for Justice. The reports were published in July 2025.

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 2025, FLAC continued to operate the Roma Legal Clinic and Traveller Legal Service. A total of 234 people were provided with legal representation, with 124 new clients and 110 carried over from previous years. 127 clients had a legal problem in the area of housing, 91 had an equality/discrimination issue, and 5 had a social welfare issue.

Traveller legal service

The Traveller legal services provided representation to 149 people during 2025. 68 were new clients opened during 2025.

Roma legal clinic

FLAC continued to operate its Roma Legal Clinic throughout 2025. 52 clients of the Roma Clinic received legal representation during 2025. 34 were new clients whose files were opened during 2025. 18 clients (whose cases were opened prior to 2025) continued to receive legal representation.

LGBTQI+ legal clinic

The LGBTQI+ Legal Clinic was established in 2022 to meet the specific needs of the gay and trans community. It was funded by the Department of Children, Equality, Disability, Integration and Youth until mid-2024. During 2025, FLAC provided legal representation to 7 clients in cases which emerged from the LGBTQI+ Legal Clinic

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 2025. The board is supported by Finance and Audit, Governance and Strategic Planning sub committees that provide detailed oversight in key areas and reporting regularly to the Board on their activities and recommendations. FLAC's Finance and Audit Subcommittee met in advance of each council meeting and approved the financial report. The Governance Sub Committee held two meetings. The Strategic Planning Sub Committee held one meeting. FLAC declared compliance with the charities regulator charities governance code on 24 October 2025. 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 a decrease in funding of 40% to €1,488,727 (2024: €2,481,971). Expenditure in the current year increased by 25% to €1,653,048 (2024: €2,195,136). 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 2025 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 in or adjustment to 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

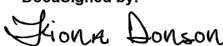
(Company limited by guarantee and not having share capital)

Directors' report *(continued)*

Auditor

PKF Brenson Lawlor Limited continue in office as auditor of the company in accordance with Section 383(2) of the Companies Act 2014.

On behalf of the board

DocuSigned by:

2C5BE8BBE7714AE...
Fiona Donson
Director

Signed by:
Jaimie Dower
13B21E99F1A54C9...
Jaimie Dower
Director

1 October 2026

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.

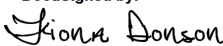
Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

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

DocuSigned by:

2C5BF8BBF7714AE...
Fiona Donson
Director

Signed by:

Jaimie Dower
13B21E99F1A54C9...
Jaimie Dower
Director

1st October 2026

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 2025 set out on pages 10 to 22, 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 2025 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.

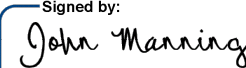
Auditor's responsibilities for the audit of the financial statements

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.

Signed by:

0A1A7F75413444C...
John Manning
Statutory Auditor

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

1st October 2026

Alexandra House
3 Ballsbridge Park
Merrion Road
Ballsbridge
Dublin 4
D04 C7H2

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Income and expenditure account

for the year ended 31 December 2025

	Note	2025 €	2024 €
Income	3	1,488,727	2,481,971
Operating expenses	4	(1,653,048)	(2,195,136)
Operating (deficit)/ surplus		(164,321)	286,835
Gains on investments	5	28,335	53,143
Interest receivable and similar income		2,197	-
 (Deficit)/surplus on ordinary activities before taxation	7	 (133,789)	 339,978
Tax on ordinary activities		-	-
(Deficit)/surplus for the year		(133,789)	339,978

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

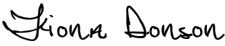
Balance sheet

as at 31 December 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	8	1,343,764	1,381,195
Total fixed assets		1,343,764	1,381,195
Current assets			
Debtors	9	16,687	16,984
Investments	10	615,000	586,665
Cash at bank and in hand		1,058,232	1,255,225
		1,689,919	1,858,874
Creditors: amounts falling due within one year	11	(820,143)	(892,740)
Net current assets		869,776	966,134
Net assets		2,213,540	2,347,329
Capital and reserves			
Profit and loss account		2,213,540	2,347,329
		2,213,540	2,347,329

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 2026 and are signed on its behalf by:

DocuSigned by:

 2C5BF8BBF7714AE...
 Fiona Donson
 Director

Signed by:

 13B21E99F1A54C9...
 Jaimie Dower
 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 2025

	Income and expenditure account
	€
At 1 January 2024	2,007,351
Total comprehensive income for the year	
Surplus for the year	339,978
At 31 December 2024	2,347,329
Total comprehensive income for the year	
Deficit for the year	(133,789)
Balance at 31 December 2025	2,213,540

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Cash flow statement

for the year ended 31 December 2025

	2025 €	2024 €
Cash flows from operating activities		
(Deficit)/surplus for the year	(133,789)	339,978
<i>Adjustment for:</i>		
Depreciation of tangible fixed assets	42,717	36,365
Gain on investments	(28,335)	(53,143)
(Decrease)/Increase in creditors	(72,597)	6,614
Decrease in debtors	297	47,057
Net cash used in operating activities	(191,707)	376,871
Cash flows from investing activities		
Acquisition of tangible fixed assets	(5,286)	(1,373)
Net cash outflow from investing activities	(5,286)	(1,373)
Net cash from financing activities	-	-
Net (decrease)/Increase in cash and cash equivalents	(196,993)	375,498
Cash and cash equivalents at beginning of year	1,255,225	879,727
Cash and cash equivalents at end of year	1,058,232	1,255,225

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 incurred a deficit of €133,789 (2024: surplus € 339,978) during the year. The company had net assets of € 2,213,540 (2024: € 2,347,329) as at 31 December 2025 which included readily accessible cash and cash equivalents of € 1,058,232 (2024: € 1,255,225).

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	2025 €	2024 €
<i>Government grants:</i>		
Department of Justice, Home Affairs and Migration	500,000	444,000
Department of Rural and Community Development – SSNO	91,000	91,000
Citizens Information Board	140,000	140,000
Department of Children DCDE – Roma Inclusion	110,635	110,635
Department of Children DCDE – LGBTQI + Community services	-	57,936
Department of Rural and Community Development (Foundations)	-	1,153
<i>Other grants and donations:</i>		
Bar Council and Law Society members contributions	325,356	345,843
Donations and Friends of FLAC	17,368	36,166
Corporate donations	55,000	25,000
Community Foundation – Services Review	-	17,602
Reimbursements	3,863	1,833
Property Funding	29,700	29,700
Case fee income	103,415	1,062,185
European Commission – Equal Access Project	-	21,640
European Commission – Traveller Equality and Justice Project	-	17,642
Room hire	3,250	2,443
Community Foundation – Traveller Legal Service	102,807	77,193
St. Stephen's Green Trust		-
Foundations	3,333	-
	3,000	
Total income (wholly derived in Republic of Ireland)	1,488,727	2,481,971

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

4 Operating expenses	2025 €	2024 €
Staff costs	1,324,389	1,203,055
<i>Other costs:</i>		
Depreciation	42,717	36,365
Administration	285,942	955,716
	1,653,048	2,195,136

5 Gains on investments	2025 €	2024 €
Gains on investment in managed fund (note 10)	28,335	53,143

The gain on investment in the year ended 31 December 2025 was €28,335 (2024: €53,143).

6 Staff numbers and costs

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

	2025 No	2024 No
Administration and management	28	30

The aggregate payroll cost of these employees was as follows:

	2025 €	2024 €
Wages and salaries	1,134,257	1,040,115
Social welfare costs	121,785	107,402
PRSA / Pension contributions	68,347	55,538
	1,324,389	1,203,055

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Total compensation of key management personnel in the year amounted to €456,186 (2024: €324,978).

Notes (continued)

The number of higher paid employees are as follows:	2025	2024
<i>Wage band:</i>		
€60,000 - €70,000	2	1
€70,000 - €80,000	2	1
€80,000 - €90,000	2	2

7 Statutory and other information

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

	2025	2024
	€	€
Depreciation	42,717	36,365

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	151,216	59,551	76,885	1,963,822
Additions in year	-	5,286	-	-	5,286
At end of year	1,676,170	156,502	59,551	76,885	1,969,108
Depreciation					
At beginning of year	305,483	146,812	58,421	71,911	582,627
Charge for the year	33,522	3,091	1,130	4,974	42,717
At end of year	339,005	149,903	59,551	76,885	625,344
Net book value					
At 31 December 2025	1,337,165	6,599	-	-	1,343,764
At 31 December 2024	1,370,687	4,404	1,130	4,974	1,381,195

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

9 Debtors	2025 €	2024 €
Prepayments	16,687	16,984
	16,687	16,984

10 Investments	2025 €	2024 €
Investment in managed fund	615,000	586,665

Gains on the investment in managed fund during 2025 totalled €28,335 (2024: €53,143) (note 5).

11 Creditors: amounts falling due within one year	2025 €	2024 €
Trade creditors	3,830	9,517
PAYE/PRSI	32,871	28,586
Accruals	31,471	13,530
Deferred income	751,971	841,107
	820,143	892,740

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 2025 are the following amounts received in 2024 and 2025 where the conditions for recognition as income in 2025 were not met:

- St Stephen's Green Trust - €16,667
- Tang Prize Foundation - €46,704

Also included in deferred income at 31 December 2025 is a deferred grant amount of €688,600 (2024: €718,300) 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 2026
1	Department of Justice, Home Affairs and Migration	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.	€500,000 Term: 1 January 2025 to 31 December 2025	€500,000 Capital Grant? No	€Nil
2	Department of Rural and Community Development and the Gaeltacht (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 Communications Officer.	€364,000 Term: 1 July 2022 to 30 June 2026	€91,000 Capital Grant? No	€Nil
3	Citizens Information Board	Service Level Agreement 2025	Provide an appropriately staffed telephone information line which offers priority access to CIS staff on a range of legal issues.	€140,000 Term: 1 January 2025 to 31 December 2025	€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)

4	Minister for Children, Disability, and Equality	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 II 2024-2028 and Action Plan 2024-2026.	€110,635 Term: 1 January 2025 to 31 December 2025	€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 advocacy officer.	€60,000 Term: 1 November 2025 to 31 October 2028.	€3,333 Capital Grant? No	€16,667
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 2027.	€102,807 Capital Grant? No	€Nil
7	Tang Prize Foundation	Service Development Officer Project	Funding towards creation of a Service Development Officer role.	€46,704 Term: September 2025 to August 2027	€Nil Capital Grant? No	€46,704

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

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 or adjustment to these financial statements.

16 Approval of financial statements

The financial statements were approved by the directors on 1 October 2026.