

Free Legal Advice Centres

Directors' report and financial statements

Year ended 31 December 2020

Registered number: 49413

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Directors' report and financial statements

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Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Directors and other information

Directors	Joanne Hyde Don Crewe Peter Ward David Fennelly Julie Herlihy
Secretary	Catherine Hickey
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 *(continued)*

Directors' report

The directors present their Directors' report and audited financial statements for the year ended 31 December 2020.

Principal activities

In line with Government advice by Wednesday the 18th of March all staff moved to work remotely from home and only essential workers returned to work in the office once this was allowed. The telephone information line was maintained and the legal advice clinics were moved to a phone service. It was a challenging year for FLAC staff who strove to ensure access to legal information and advice remained available.

Legal Information, Advice & Education

12,468 people received legal information from FLAC's Telephone Information and Referral Line in 2020 and 2658 queries were dealt with by volunteer lawyers at legal advice clinics in 65 locations between January and March 2020. In line with Government guidance FLAC suspended the operation of the FLAC clinics and moved to establish phone based advice clinics for urgent and substantive queries. Between March and December, 2020 appointments were made for phone based advice clinics

FLAC also ran a clinic for the Roma Community in 2020 and the clinic dealt with 44 queries on a range of issues including Housing Law, Discrimination Law, Citizenship and Social Welfare Law.

In 2020, PILA directly assisted 220 social justice organisations through its Pro Bono Referral Scheme in obtaining legal assistance. It facilitated almost 200 new legal advice and litigation referrals from partner NGOs, 4 law reform working groups, 5 round tables and ran 9 legal education sessions for over 225 NGO staff. PILA supported an alliance of 170 organisations, 50 law firms, 350 barristers and 8 in-house legal teams.

PILA launched the Pro Bono Pledge Ireland which is supported by the Bar of Ireland, the Law Society and Dublin Solicitors Bar Association. The Pledge asks the legal profession to commit to a minimum aspirational target of 20 pro bono hours per lawyer of free legal assistance to those in need.

The FLAC website www.flac.ie had 74,467 visitors and 8,932 downloads.

Research, Policy & Law Reform

FLAC made a number of detailed policy proposals and submissions to state departments, including a detailed submission to the Oireachtas Special Committee on Covid 19, other Joint Oireachtas Committees and bodies advocating for important and necessary legal reforms. The areas covered included Civil Legal Aid, Access to the Courts, Debt, Personal Insolvency, Social Welfare, Social Inclusion and Traveller participation and social inclusion.

FLAC published Covid 19 Information sheets on employment law, family law, rent supplement, social welfare PUP payment and borrowers' rights.

Casework & Strategic Litigation

FLAC provided detailed technical support to MABS money advisors who come across particularly complex technical legal questions over the course of advising their clients. In total, FLAC handled 94 technical support queries in 2020 across a wide range of debt, credit and social welfare issues.

FLAC established a dedicated Traveller legal service and opened 32 files during 2020. FLAC as an independent law centre took on 41 new casefiles in 2020 and continued to work on 61 casefiles opened in previous years.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Directors' report *(continued)*

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

Access to Justice

FLAC continued to campaign for a root and branch review of the civil legal aid scheme and participated in the Chief Justice's Access to Justice Committee.

Business review

The performance of the Company in the current year has been impacted by a decrease in funding of 2.5% to €915,797 (2019: €939,701).

Expenditure in the current year increased by 3.3% to €1,329,870 (2019: €1,287,113).

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.

Principal risks and uncertainties

The key risks and uncertainties facing the future development of the Company include continued funding, in part from ex-gratia sources, securing new funding and the retention of key staff and the implications of Covid-19 both on funding and the capacity of FLAC to continue to provide key services. The directors have developed a range of strategies to address these and other risks faced by the Company.

Results

The results for the year are set out on page 9.

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 2020 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

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

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Directors' report *(continued)*

Accounting records

The directors believe that they have complied with the requirements of 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


Peter Ward
Director

13 October 2021

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Statement of directors' responsibilities in respect of the directors' report and the financial statements

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

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

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company and of its profit or loss for that year. In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

On behalf of the board



Julie Herlihy
Director



Peter Ward
Director

13 October 2021



KPMG
Audit
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03
Ireland

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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Free Legal Advice Centres ("the Company") for the year ended 31 December 2020 set out on pages 9 to 18, which comprise the statement of profit and loss account, the balance sheet, the statement of changes in equity, the cash flow statement and related notes, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* 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 2020 and of its result 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.



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 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;
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

Opinions on other matters prescribed by the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.



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 5, 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 <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

Caroline Flynn
for and on behalf of
KPMG

Chartered Accountants, Statutory Audit Firm
1 Stokes Place
St. Stephen's Green
Dublin 2

18 OCTOBER 2021

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Statement of profit and loss account

for the year ended 31 December 2020

	Note	2020 €	2019 €
Income	3	915,797	939,701
Operating expenses	4	(1,329,870)	(1,287,113)
Operating (loss)		(414,073)	(347,412)
Interest receivable and similar income	7	4,364	712
(Loss) on ordinary activities before taxation	5	(409,709)	(346,700)
Tax on ordinary activities		-	-
(Loss) for the year		(409,709)	(346,700)

There are no recognised gains or losses or other transactions that impact on the statement of other comprehensive income in either period other than those shown above.

Free Legal Advice Centres

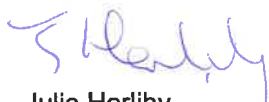
(Company limited by guarantee and not having share capital)

Balance sheet

as at 31 December 2020

	Note	2020 €	2019 €
Fixed assets			
Tangible assets	8	1,541,941	1,569,466
Total fixed assets		<u>1,541,941</u>	<u>1,569,466</u>
Current assets			
Debtors	9	-	388
Term deposits – mature less than 1 year		413,890	543,060
Term deposits – mature greater than 1 year		503,406	500,000
Cash at bank and in hand		1,506,990	1,505,044
		<u>2,424,286</u>	<u>2,548,492</u>
Creditors: amounts falling due within one year	10	<u>(1,159,200)</u>	<u>(901,223)</u>
Net current assets		<u>1,265,086</u>	<u>1,647,269</u>
Net assets		<u>2,807,027</u>	<u>3,216,736</u>
Capital and reserves			
Called up share capital		-	-
Profit and loss account		2,807,027	3,216,736
		<u>2,807,027</u>	<u>3,216,736</u>

On behalf of the board



Julie Herlihy
Director



Peter Ward
Director

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Statement of changes in equity

for the year ended 31 December 2020

	Share capital €	Retained earnings €	Total €
At 1 January 2019	-	3,563,436	3,563,436
Total comprehensive income for the year			
Loss for the year	-	(346,700)	(346,700)
	<hr/>	<hr/>	<hr/>
At 31 December 2019	-	3,216,736	3,216,736
Total comprehensive income for the year			
Loss for the year	-	(409,709)	(409,709)
	<hr/>	<hr/>	<hr/>
Balance at 31 December 2020	-	2,807,027	2,807,027
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form an integral part of the financial statements.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Cash flow statement

for the year ended 31 December 2020

	2020 €	2019 €
Cash flows from operating activities		
(Loss) for the year	(409,709)	(346,700)
<i>Adjustment for:</i>		
Depreciation of tangible fixed assets	57,464	61,875
Interest receivable and similar income	(4,364)	(712)
Profit on disposal of fixed assets	-	-
Taxation	-	-
	<hr/>	<hr/>
	(356,609)	(285,537)
Decrease in debtors	388	-
Increase/(decrease) in creditors	257,977	(103,782)
	<hr/>	<hr/>
	(98,244)	(389,319)
Tax paid	-	-
	<hr/>	<hr/>
Net cash from operating activities	(98,244)	(389,319)
Cash flows from investing activities		
Acquisition of tangible fixed assets	(29,938)	(28,729)
Proceeds from disposal of tangible fixed assets	-	-
Interest received	4,364	712
(Increase)/decrease in term deposits	125,764	(500,553)
	<hr/>	<hr/>
Net cash from investing activities	100,190	(528,570)
Net cash from financing activities	-	-
	<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents	1,946	(917,889)
Cash and cash equivalents at beginning of year	1,505,044	2,422,933
	<hr/>	<hr/>
Cash and cash equivalents at end of year	1,506,990	1,505,044
	<hr/> <hr/>	<hr/> <hr/>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes

forming part of the financial statements

1 Accounting policies

Free Legal Advice Centres ("the Company") is a company limited by guarantee and incorporated and domiciled in Ireland.

These financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("FRS 102") as issued in August 2014. The presentation currency of these financial statements is Euro.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

1.1 Measurement convention

The financial statements are prepared on the historical cost basis.

1.2 Going concern

The directors consider it reasonable to assume that the organisation has adequate resources to continue for the foreseeable future, and for this reason they have adopted the going concern basis in preparing the financial statements.

1.3 Basic financial instruments

Trade and other debtors/creditors

Trade and other debtors are recognised initially at transaction price less attributable transaction costs. Trade and other creditors are recognised initially at transaction price plus attributable transaction costs.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits. Deposits with a maturity date greater than 90 days are deemed to be a short-term investment and do not form part of the Company's cash and cash equivalent. Term deposits are presented within current 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	2020 €	2019 €
Government grants (note 12)	440,122	370,500
Other grants and donations	475,675	569,201
	<hr/>	<hr/>
All income is derived in Ireland	915,797	939,701
	<hr/>	<hr/>

4 Operating expenses	2020 €	2019 €
Staff costs (note 6)	1,036,198	954,897
<i>Other costs</i>		
	-	-
Depreciation	57,464	61,875
Rent expenses	-	-
Administration	236,208	270,341
	<hr/>	<hr/>
	1,329,870	1,287,113
	<hr/>	<hr/>

5 Statutory and other information

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

	2020 €	2019 €
Directors' remuneration	-	-
Auditor's remuneration	-	-
Rentals payable under operating leases	-	-
Depreciation	57,464	61,839
Government grants	(440,122)	(370,500)
	<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:

	2020 No	2019 No
Administration	21	18

The aggregate payroll cost of these employees was as follows:

	2020 €	2019 €
Wages and salaries	905,968	835,141
Social welfare costs	76,768	70,376
PRSA/Pension contributions	53,462	49,380
	1,036,198	954,897

Total compensation of key management personnel in the year amounted to €305,480 (2019: €249,012).

The number of higher paid employees are as follows:	2020	2019
<i>Wage band:</i>		
€70,000 - €80,000	2	2
€80,000 - €90,000	1	1

7 Interest receivable and similar income

	2020 €	2019 €
Bank interest	4,364	712

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	1,647,049	141,862	58,031	76,885	1,923,827
Additions in year	29,121	817	-	-	29,938
Disposals in year	-	-	-	-	-
At end of year	1,676,170	142,679	58,031	76,885	1,953,765
Depreciation					
At beginning of year	145,951	126,267	49,358	32,784	354,360
Charge for the year	33,523	5,301	2,809	15,831	57,464
Disposals in year	-	-	-	-	-
At end of year	179,474	131,568	52,167	48,615	411,824
Net book value					
At 31 December 2020	1,468,158	11,110	5,864	28,271	1,541,941
At 31 December 2019	1,501,098	15,595	8,673	44,101	1,569,466
9 Debtors					
			2020		2019
			€		€
Other debtors			-		388
All amounts fall due within one year.					
10 Creditors: amounts falling due within one year					
			2020		2019
			€		€
Trade creditors			12,233		10,773
PAYE/PRSI			54,222		23,227
Accruals			423		423
Amounts due to other creditors			-		-
Deferred income			1,092,322		866,800
			1,159,200		901,223

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

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:

Community Foundation for Ireland – RTE Does Comic Relief, grant for the year 2021- €40,000

Rethink Ireland – Innovate Together - grant will be spent in 2021 - €52,000

European Commission – Rights Equality and Citizenship Programme. – Grant period 1 February 2022-31 January 2024 - €163,222

11 Related party transactions

There have been no transactions with related parties during the year which would require disclosure under FRS.102.33 *Related Party Disclosures*.

12 Government grants

Department of Justice

The value of the Department of Justice grant received in 2020 was €128,000 (2019: €138,000) of which €30,000 was received to promote Roma Inclusion. This funding contributed to the delivery of information, advice and advocacy services to the public.

Department of Rural and Community Development (administered by Pobal)

The value of funds received in 2020 from the Department of Rural and Community Development (administered by Pobal) was €90,000 (2019: €90,000). The Scheme to Support National Organisations (SSNO) commenced in July 2019 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 2020 from the Citizens Information Board was €132,031 (2019: €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 Rural and Community Development – Stability Scheme

The value of funds received in 2020 from the Department of Rural and Community Development Stability Scheme administered by Pobal was €68,146 €Nil . This funding was made available to assist organisations who had suffered a loss of income due to COVID-19 to pay overhead costs.

The value of funds received in 2020 from the Human Rights and Equality Commission was €18,875. €12,000 was the final payment in relation to the 2018 Grants Scheme and €6875 was part-payment in relation to the Grants Scheme 2020-2021.

North East Inner City Initiative Funding-Community Grants Scheme 2020 – funds received €3070 for the purchase of a laptop, to fund a COVID-19 Risk Assessment and equipment.

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 disclosure in these financial statements.

15 Approval of financial statements

The financial statements were approved by the Directors on 13 October 2021.

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	2020 €	2019 €
Income		
Bar Council and Law Society members contributions	318,609	189,804
Donations & Friends of FLAC	20,932	18,363
Corporate donations	60,000	95,000
Department of Justice	98,000	98,000
Department of Rural and Community Development - SSNO	90,000	90,000
Citizens Information Board	132,031	140,000
MABS Technical Support	20,288	26,461
Community Foundation for Ireland	-	98,476
Department of Foreign Affairs and Trade	-	2,500
Reimbursements	-	11,470
Property funding	29,700	29,700
Legal office account	-	9,927
Irish Human Rights and Equality Commission	18,875	-
Department of Justice – Roma Inclusion	30,000	40,000
Case fee income	26,146	90,000
Department of Rural and Community Development Stability Scheme	68,146	-
North East Inner City- Community Grants Scheme	3,070	-
	<u>915,797</u>	<u>939,701</u>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Appendix (continued)

Detailed Income and expenditure account (continued)	2020 €	2019 €
Expenses		
Salaries	1,036,197	954,897
Postage and stationery	13,357	11,232
Light, heat and water	12,688	9,781
Telephone, Mobiles & Internet	25,237	10,545
Insurance	16,516	15,417
Premises facilities & renovation costs	2,524	6,137
Accountancy fee	29,928	25,167
Consultancy and professional fees	44,530	17,829
Travel	1,410	-
Depreciation	57,464	61,875
Staff training costs	7,050	6,539
Legal costs and outlay	3,511	3,523
Document management	2,690	2,983
Canteen & cleaning	3,429	8,366
Seminars, conferences & events	3,514	28,499
Subscriptions & donations	1,393	1,700
Computer software	6,924	4,476
IT technical support	24,484	19,704
Staff recruitment and welfare	5,924	8,236
Website development	2,815	1,699
Volunteer and intern recognition	5,679	3,469
Printing & publications	9,244	9,317
Communications	850	34,587
Bank and filing charges	719	809
Meeting related expenses	1,505	10,733
Miscellaneous	10,288	29,596
	<hr/>	<hr/>
	1,329,870	1,287,113
	<hr/> <hr/>	<hr/> <hr/>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Appendix (continued)

Government grants – income and expenditure:

1	Department of Justice	2020	2019
		€	€
	Income	98,000	98,000
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Programme and overhead	98,000	98,000
		<hr/>	<hr/>
	Expenditure	98,000	98,000
		<hr/> <hr/>	<hr/> <hr/>
2	Department of Rural and Community Development SSNO grant	2020	2019
		€	€
	Income	90,000	90,000
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Salaries and associated costs	90,000	90,000
		<hr/>	<hr/>
	Expenditure	90,000	90,000
		<hr/> <hr/>	<hr/> <hr/>
3	Citizens Information Board	2020	2019
		€	€
	Income	132,031	140,000
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Programme and overhead	20,940	12,740
	Salaries and associated costs	108,691	119,290
		<hr/>	<hr/>
	Expenditure	129,591	132,030
		<hr/> <hr/>	<hr/> <hr/>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Appendix (continued)

4 Department of Rural and Community Development Stability Scheme	2020	2019
	€	€
Income	68,146	-
<i>Expenditure</i>		
Programme and overhead	68,146	-
Expenditure	68,146	-
5 Department of Justice Roma Inclusion Funding	2020	2019
	€	€
Income	30,000	40,000
<i>Expenditure</i>		
Salaries and associated costs	30,000	40,000
Programme and overhead		
Expenditure	30,000	40,000
6 Irish Human Rights and Equality Commission	2020	2019
	€	€
Income	18,750	-
<i>Expenditure</i>		
Salaries and associated costs	-	-
Programme and Overhead	12,000	
Expenditure	12,000	-