

Free Legal Advice Centres

Directors' report and financial statements

Year ended 31 December 2023

Registered number: 49413

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Directors' report and financial statements

<i>Contents</i>	<i>Page</i>
Directors and other information	1
Directors' report	2
Statement of directors' responsibilities in respect of the directors' report and the financial statements	6
Independent auditor's report to the members of Free Legal Advice Centres	7
Statement of profit and loss and other comprehensive income	10
Balance sheet	11
Statement of changes in equity	12
Cash flow statement	13
Notes to the financial statements	14

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Directors and other information

Directors	Maria Elena Costa Sa Don Crewe Fiona Donson (appointed 21 February 2024) Roisin Fitzpatrick (appointed 15 February 2023) Joanne Hyde Owen Keany (appointed 22 April 2023) David Fennelly (retired 31 January 2024) Julie Herlihy (retired 20 May 2024) Aine Maguire (retired 13 July 2024) Peter Ward (retired 15 February 2023)
Secretary	Eilis Barry
Registered office	85/86 Dorset Street Upper Dublin 1 D01 P9Y3
Auditor	KPMG Chartered Accountants 1 Stokes Place St. Stephen's Green Dublin 2
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 2023.

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 12,472 calls and emails in 2023. FLAC continued to operate phone-based legal advice clinics for urgent and substantive queries. FLAC phone legal advice clinic volunteers dealt with 3,273 queries on family law, employment law, immigration law and general law.

In 2023, the Public Interest Law Alliance ("PILA") facilitated 51 social justice organisations, community organisation and independent law centres to get legal assistance through the Pro Bono Referral Scheme. While employment law was the largest category of referrals, NGOs also sought assistance in relation to other areas such as immigration, property law and charity law. It received and began to process 85 new requests for legal assistance from partner NGOs. PILA ran 6 Legal Education sessions, training over 227 NGO staff and legal professionals, and 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 42,742 hours of pro bono work in 2023.

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

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

The FLAC website, www.flac.ie, had 100,512 visitors in 2023.

Research, policy & law reform

FLAC made a submission on the draft new social welfare regulations on the need for an independent, expert and accessible Social Welfare Appeals Tribunal.

FLAC made a submission to the Department of Housing in relation to proposals to overhaul legislation concerning homelessness and the provision of emergency accommodation. FLAC published a series of papers making recommendations concerning potential constitutional reform in the areas of Equality, the Family and Care.

The new action Plan against Racism reflected many of FLAC's recommendations, including the need to "improve access to legal advice and representation for groups experiencing racism "as a priority action".

FLAC made a submission to the review of the Central Bank Consumer Protection Code.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Directors' report *(continued)*

Principal activities *(continued)*

Research, policy & law reform *(continued)*

FLAC made a presentation to the Joint Oireachtas Committee on Finance in relation to Non-Banks and Vulture Funds.

FLAC provided training to MABS staff on consumer credit legislation, car finance agreements and other forms of consumer credit.

FLAC continued to participate in the Review of the Civil legal aid scheme as a member of the Review Group. FLAC also continued to be a member of the Chief Justice's Working Group on Access to Justice Committee and contributed to and participated in its second conference "Civil Legal Aid Review".

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 2023 FLAC continued to operate the Roma clinic, the Traveller Legal service and the LGBTQI+ Legal Clinic, which was initially launched in 2022. FLAC had 72 open case files in 2023, 47 carried over from previous years and 25 new files were opened during the year. Housing, Social Welfare and Discrimination matters remain the areas of law in which FLAC most often provides legal representation.

Traveller legal service

31 of the 72 case files which were open during 2023 were opened on behalf of clients of FLAC's Traveller Legal Service. This number includes FLAC's existing Traveller case files for which the Traveller Legal Service assumed responsibility on its inception.

Roma legal clinic

FLAC continued to operate its Roma Legal Clinic throughout 2023. 15 of the 72 (21 %) case files which were open in 2022 were opened on behalf of callers to FLAC's Roma Legal Clinic.

LGBTIQ clinic

60 people received advice in the LGBTIQ 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 8 council meetings during 2023. FLAC's Governance Sub-Committee held 1 meeting. 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 28 October 2023. 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 16% to €1,249,998 (2022: €1,485,670). Expenditure in the current year decreased by 14% to €1,580,551 (2022: €1,830,196). 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 2023 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

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



Róisín Fitzpatrick
Director



Don Crewe
Director

21 October 2024

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



Roisin Fitzpatrick
Director



Don Crewe
Director

21 October 2024



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 2023 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 2023 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.

Richard Hobson
for and on behalf of
KPMG

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

22 October 2024

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Statement of profit and loss and other comprehensive income for the year ended 31 December 2023

	Note	2023 €	2022 €
Income	3	1,249,998	1,485,370
Operating expenses	4	(1,580,551)	(1,830,197)
Operating loss		(330,553)	(344,827)
Gains on investments	7	39,134	-
Loss on ordinary activities before taxation	5	(291,419)	(344,827)
Tax on ordinary activities		-	-
Loss for the year		(291,419)	(344,827)

The company had no other comprehensive income in the financial year or the preceding financial year.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Balance sheet

as at 31 December 2023

	Note	2023 €	2022 €
Fixed assets			
Tangible assets	8	1,416,187	1,456,368
Total fixed assets		<u>1,416,187</u>	<u>1,456,368</u>
Current assets			
Debtors	9	64,041	-
Investments	10	533,522	494,388
Cash at bank and in hand		879,727	1,334,229
		<u>1,477,290</u>	<u>1,828,617</u>
Creditors: amounts falling due within one year	11	<u>(886,126)</u>	<u>(986,215)</u>
Net current assets		<u>591,164</u>	<u>842,402</u>
Net assets		<u>2,007,351</u>	<u>2,298,770</u>
Capital and reserves			
Profit and loss account		2,007,351	2,298,770
		<u>2,007,351</u>	<u>2,298,770</u>

On behalf of the board



Roisin Fitzpatrick
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 2023

	Profit and loss account
	€
At 1 January 2022	2,643,597
Total comprehensive income for the year	
Loss for the year	(344,827)
	<hr/>
At 31 December 2022	2,298,770
Total comprehensive income for the year	
Loss for the year	(291,419)
	<hr/>
Balance at 31 December 2023	2,007,351
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Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Cash flow statement

for the year ended 31 December 2023

	2023 €	2022 €
Cash flows from operating activities		
Loss for the year	(291,419)	(344,827)
<i>Adjustment for:</i>		
Depreciation of tangible fixed assets	40,181	35,921
Gain / (loss) on investments	(39,134)	55,674
Decrease in creditors	(100,089)	(158,830)
Increase in debtors	(64,041)	-
	<hr/>	<hr/>
Net cash used in operating activities	(454,502)	(412,062)
	<hr/>	<hr/>
Cash flows from investing activities		
Acquisition of tangible fixed assets	-	(865)
Transfers from deposits	-	263,893
	<hr/>	<hr/>
Net cash inflow from investing activities	-	263,028
	<hr/>	<hr/>
Net cash from financing activities	-	-
	<hr/>	<hr/>
Net decrease in cash and cash equivalents	(454,502)	(149,034)
Cash and cash equivalents at beginning of year	1,334,229	1,483,263
	<hr/>	<hr/>
Cash and cash equivalents at end of year	879,727	1,334,229
	<hr/> <hr/>	<hr/> <hr/>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes *(continued)*

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 loss of € 291,419 (2022: €344,827) during the year. Notwithstanding, the company had net assets of € 2,007,351 (2022: €2,298,770) as at 31 December 2023 which included readily accessible cash and cash equivalents of € 879,727 (2022: €1,334,229).

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	2023 €	2022 €
Government grants	686,011	641,222
Other grants and donations	563,987	844,148
Total income (wholly derived in Republic of Ireland)	1,249,998	1,485,370

4 Operating expenses	2023 €	2022 €
Staff costs	1,274,078	1,352,844
<i>Other costs</i>		
Depreciation	40,181	35,921
Administration	266,292	441,431
	1,580,551	1,830,196

5 Statutory and other information

Loss for the year is stated after charging the following:

	2023 €	2022 €
Directors' remuneration	-	-
Auditor's remuneration	-	-
Depreciation	40,181	35,921

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:

	2023 No	2022 No
Administration and management	28	27

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The aggregate payroll cost of these employees was as follows:

	2023 €	2022 €
Wages and salaries	1,129,027	1,219,106
Social welfare costs	89,278	77,904
PRSA/Pension contributions	55,773	55,834
	<u>1,274,078</u>	<u>1,352,844</u>

Total compensation of key management personnel in the year amounted to €336,243 (2022: €333,031).

The number of higher paid employees are as follows:

Wage band:

	2023	2022
€60,000 - €70,000	2	3
€70,000 - €80,000	-	1
€80,000 - €90,000	2	1

7 Gains on investments

	2023 €	2022 €
Gains on investment in managed fund (note 10)	39,134	-

The loss on investment in the year ended 31 December 2022 of €55,674 was presented within operating expenses.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

8 Tangible fixed assets	Land and buildings €	Computer equipment €	Telephone and other equipment €	Fixtures and fittings €	Total €
Cost					
At beginning of year	1,676,170	149,843	59,551	76,885	1,962,449
Additions in year	-	-	-	-	-
At end of year	1,676,170	149,843	59,551	76,885	1,962,449
Depreciation					
At beginning of year	242,260	140,727	56,159	66,935	506,081
Charge for the year	33,523	3,039	1,131	2,488	40,181
At end of year	275,783	143,766	57,290	69,423	546,262
Net book value					
At 31 December 2023	1,400,387	6,077	2,261	7,462	1,416,187
At 31 December 2022	1,433,910	9,116	3,392	9,950	1,456,368

9 Debtors	2023 €	2022 €
Contributions receivable	64,041	-

10 Investments	2023 €	2022 €
Investment in managed fund	533,522	494,388

Gains on the investment in managed fund during 2023 totalled €39,134 (2022: loss of €55,674) (note 7).

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

11 Creditors: amounts falling due within one year	2023	2022
	€	€
Trade creditors	10,737	7,114
PAYE/PRSI	33,786	29,179
Accruals	423	423
Deferred income	841,180	949,499
	<hr/>	<hr/>
	886,126	986,215
	<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 2023 are the following amounts received in 2023 where the conditions for recognition as income in 2023 were not met:

- Departments DCEDIY – LGBTI+ Community Services Funding – €57,936
- Community Foundation for Ireland – Post COVID Response Fund – grant for 2024 – €17,602
- European Commission – Rights Equality and Citizenship Programme. – €17,642

Also included in deferred income at 31 December 2023 is a deferred grant amount of €748,000 (2022: €777,700) 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.

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*.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

13 Government grants

Department of Justice

The value of the Department of Justice grant received in 2023 was €294,000 (2022: €294,000). This funding contributed to the delivery of information, advice and advocacy services to the public.

Department of Rural and Community Development (administered by Pobal)

The value of funds received in 2023 from the Department of Rural and Community Development (administered by Pobal) was € 91,000 (2022: €90,522). The Scheme to Support National Organisations (SSNO) commenced in July 2022 and runs for 3 years until June 2025. It funded the salaries of the Research Officer, Information Line Co-ordinator and part of the salary of the Media and Communications Officer.

Other amounts were received in 2023 in relation to the Community Centre Investment Fund - €10,383 (2022 : €Nil) and the Community and Voluntary Energy Support Scheme - Contribution to Energy Costs - €4,240 (2022 : €Nil).

Citizens Information Board

The value of funds received in 2023 from the Citizens Information Board was € 140,000 (2022: €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.

Department of Children, Equality, Disability, Integration and Youth

The value of funds received in 2023 from the Department of Children, Equality, Disability, Integration and Youth was € 40,000 (2022: €40,000) under the Roma Inclusion Funding scheme. The Department of Children, Equality, Disability, Integration and Youth made an additional contribution of €38,388.36 for both Traveller Legal Service and Roma Clinics. A further amount was received of €68,000 (2022: €42,500) from the Department of Children, Equality, Disability, Integration and Youth supporting community services for LGBTQI + Persons.

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 21 October 2024.

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

	2023	2022
	€	€
Income		
Bar Council and Law Society members contributions	327,726	326,603
Donations and Friends of FLAC	25,024	31,264
Corporate donations	59,304	100,000
Department of Justice	294,000	294,000
Department of Rural and Community Development - SSNO	91,000	90,522
Citizens Information Board	140,000	140,000
MABS Technical Support	10,945	-
Community Foundation for Ireland	-	155,474
Foundations	14,623	-
Reimbursements	7,215	14,986
Property funding	29,700	29,700
Department of Children DCEDIY – Roma Inclusion	78,388	40,000
Department of Children DCEDIY – LGBTQI + Community services	68,000	42,500
Case fee income	33,077	92,944
Dublin City Council	-	4,500
European Commission – Equal Access Project	-	113,820
European Commission – Traveller Equality and Justice Project	-	8,657
Rental income	1,804	400
Community Foundation- Ireland for Ukraine	9,650	-
Community Foundation- Traveller Legal Service	58,905	-
Other income	637	-
	1,249,998	1,485,370

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)	2023 €	2022 €
Expenses		
Salaries		
Postage and stationery	1,274,078	1,431,856
Light, heat and water	10,760	8,668
Telephone, mobiles and internet	29,387	22,634
Insurance	18,029	18,846
Premises facilities, repairs and renewals	24,041	21,480
Accountancy fee	21,699	4,311
Consultancy and professional fees	-	861
Depreciation	35,369	95,719
Staff training costs	40,181	35,921
Legal costs and outlay	5,703	6,474
Canteen and cleaning	27,414	11,525
Seminars, conferences and events (Fellowship)	4,310	6,039
Subscriptions and donations	18,452	17,312
Computer software	1,873	3,423
IT technical support	7,875	9,615
Staff recruitment and welfare	27,040	22,790
Website development	961	3,142
Volunteer and intern recognition	16,885	23,585
Printing and publications	840	6,460
Communications, newspapers and library	6,132	9,644
Bank and filing charges	3,774	3,365
Advertising	228	479
Misc	5,405	-
Loss on investment	115	-
Project refund	-	55,674
Office maintenance contract	-	6,874
	-	1,101
	1,580,551	1,830,197

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:

	2023 €	2022 €
1 Department of Justice		
Income	294,000	294,000
<i>Expenditure</i>		
Programme and overhead	294,000	294,000
Expenditure	294,000	294,000
2 Department of Rural and Community Development SSNO grant		
Income	91,000	90,522
<i>Expenditure</i>		
Salaries and associated costs	87,764	90,522
Other	3,236	-
Expenditure	91,000	90,522
3 Citizens Information Board		
Income	140,000	140,000
<i>Expenditure</i>		
Programme and overhead	18,408	27,361
Salaries and associated costs	121,592	112,639
Expenditure	140,000	140,000

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		
	2023	2022
	€	€
Income - Community and Energy Support Scheme	4,240	-
Expenditure	<u>4,240</u>	-
Income – Community Centres Investment Fund	10,383	-
Expenditure	<u>10,383</u>	-
5. Department of Rural and Community Development Stability Scheme		
	2023	2022
	€	€
Income	68,000	42,500
<i>Expenditure</i>	<u> </u>	<u> </u>
Programme and overhead to include salaries	68,000	42,500
Expenditure	68,000	-
6. Department of Children, Equality, Disability, Integration & Youth - the Roma Inclusion Funding scheme		
	2023	2022
	€	€
Income	40,000	40,000
<i>Expenditure</i>	<u> </u>	<u> </u>
Salaries and associated costs	40,000	40,000
Expenditure	40,000	40,000
8. Department of Children, Equality, Disability, Integration & Youth - Roma Inclusion & Traveller Legal Service Funding		
	2023	2022
	€	€
Income	38,388	-
<i>Expenditure</i>	<u> </u>	<u> </u>
Salaries and associated costs	38,388	-
Expenditure	<u>38,388</u>	-