

Free Legal Advice Centres

Directors' report and financial statements

Year ended 31 December 2021

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 Aine Maguire (appointed 24 May 2022)
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 2021.

Principal activities

Legal Information and Advice

13,147 people received legal information from FLAC's Telephone Information and Referral Line in 2021. FLAC continued to operate phone-based advice clinics for urgent and substantive queries and no face-to-face clinics were held in line with Government Guidance. FLAC Phone Clinic Volunteers dealt with 2,729 queries on family law, employment law and general law.

In 2021, PILA delivered direct legal assistance to 110 NGOs, community organisations and independent law centres through its Pro Bono Referral Scheme. The COVID-19 Pandemic and associated lockdowns continued to present a number of organisational challenges for NGOs, with many referrals being in the areas of employment law, contracts and data protection and corporate governance.

Since the launch of the Pro-bono Pledge in November 2020, signatories include 50 law firms, 8 individual Solicitors, 38 Barristers, and 2 in house legal teams' signatories. The first NGO pitch event was held in September 2021. The event sought to connect Pledge Signatories with NGOs in need of legal expertise.

The Equal Access Project (EAP), a joint initiative between FLAC and INAR (Irish Network Against Racism), began in 2021. 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.

The FLAC website www.flac.ie had 91,896 visitors.

Research, Policy & Law Reform

FLAC made a detailed submission to the Joint Oireachtas Committee on Key Issues Affecting the Traveller Community on the subject of Access to Housing and Accommodation.

FLAC made a number of detailed policy proposals and submissions to state departments and bodies advocating for important and necessary legal reforms. Submissions were made on Civil Legal Aid, Access to the Courts, Debt, Consumer Credit, Social Welfare, Traveller Community Access to Housing and Equality. In December 2021, FLAC made a Submission to the Department of Children, Equality, Disability, Integration and Youth Consultation on the Review of the Equality Acts.

FLAC's work in the area of debt and credit in 2021 was centred on the effect of the pandemic. 'Pillar to Post' is a series of policy papers on issues arising in new and existing consumer debt cases in light of Covid 19. Three detailed papers with rolling recommendations were researched, written and published during 2021.

Casework & Strategic Litigation

FLAC, as an Independent Law Centre, takes on a number of cases in the public interest each year. These cases are taken on with the aim of benefiting a wider community as well as being important for the individual client.

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Directors' report *(continued)*

Principal activities *(continued)*

FLAC had 88 open case files in 2021. 30 new case files were opened in 2021, 58 case files opened in previous years remained open in 2021. Housing, Social Welfare and Discrimination matters remain the areas of law in which FLAC most often provides legal representation.

Traveller Legal Service

37 of the 88 (42%) case files which were open during 2021 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 remotely operate its Roma Legal Clinic throughout 2021. 33 of the 88 (37.5%) case files which were open in 2021 were opened on behalf of callers to FLAC's Roma Legal Clinic.

Access to Justice

FLAC continued to campaign for a root and branch review of the civil legal aid scheme in 2021 and participated in the Chief Justice's Access to Justice Committee.

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 meetings during 2021. FLAC's Governance Sub-Committee held 3 meetings.

FLAC declared compliance with the Charities Regulator Charities Governance Code on 28 October 2021. FLAC is committed to adhering to the Guidelines for Charitable Organisations on Fundraising from the Public.

Business review

The performance of the Company in the current year has been impacted by an increase in funding of 48% to €1,356,010 (2020: €915,797).

Expenditure in the current year increased by 18% to €1,566,108 (2020: €1,329,870).

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 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.

Free Legal Advice Centres

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Directors' report *(continued)*

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 2021 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.

Accounting records

The directors believe that they have complied with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to maintaining adequate accounting records by engaging accounting personnel with appropriate expertise and by engaging adequate resources to the finance function. The accounting records of the Company are maintained at the Company's premises at 85/86 Dorset Street Upper, Dublin 1.

Relevant audit information

The directors believe that they have taken all steps necessary to make themselves aware of any relevant audit information and have established that the Company's statutory auditors are aware of that information. In so far as they are aware, there is no relevant audit information of which the Company's statutory auditors are unaware.

Auditor

In accordance with Section 383(2) of the Companies Act 2014, the auditor, KPMG, Chartered Accountants, will continue in office.

On behalf of the board



Julie Herlihy
Director



David Fennelly
Director

26 August 2022

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

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

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

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

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

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

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

On behalf of the board



Julie Herlihy
Director



David Fennelly
Director

26 August 2022



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 2021 set out on pages 9 to 19, 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 2021 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 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.

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

28 September 2022

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 2021

	<i>Note</i>	2021 €	2020 €
Income	3	1,356,010	915,797
Operating expenses	4	(1,566,108)	(1,329,870)
Operating (loss)		(210,098)	(414,073)
Interest receivable and similar income	7	46,668	4,364
(Loss) on ordinary activities before taxation	5	(163,430)	(409,709)
Tax on ordinary activities		-	-
(Loss) for the year		(163,430)	(409,709)

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 2021

	Note	2021 €	2020 €
Fixed assets			
Tangible assets	8	1,491,425	1,541,941
Total fixed assets		<u>1,491,425</u>	<u>1,541,941</u>
Current assets			
Debtors		-	-
Term deposits – mature less than 1 year		263,893	413,890
Term deposits – mature greater than 1 year		550,061	503,406
Cash at bank and in hand		1,483,263	1,506,990
		<u>2,297,217</u>	<u>2,424,286</u>
Creditors: amounts falling due within one year	9	<u>(1,145,045)</u>	<u>(1,159,200)</u>
Net current assets		<u>1,152,172</u>	<u>1,265,086</u>
Net assets		<u>2,643,597</u>	<u>2,807,027</u>
Capital and reserves			
Called up share capital		-	-
Profit and loss account		2,643,597	2,807,027
		<u>2,643,597</u>	<u>2,807,027</u>

On behalf of the board


Julie Herlihy
Director


David Fennelly
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 2021

	Share capital €	Retained earnings €	Total €
At 1 January 2020	-	3,216,736	3,216,736
Total comprehensive income for the year			
Loss for the year	-	(409,709)	(409,709)
	<hr/>	<hr/>	<hr/>
At 31 December 2020	-	2,807,027	2,807,027
Total comprehensive income for the year			
Loss for the year	-	(163,430)	(163,430)
	<hr/>	<hr/>	<hr/>
Balance at 31 December 2021	-	2,643,597	2,643,597
	<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 2021

	2021 €	2020 €
Cash flows from operating activities		
(Loss) for the year	(163,430)	(409,709)
<i>Adjustment for:</i>		
Depreciation of tangible fixed assets	58,335	57,464
Interest receivable and similar income	(46,668)	(4,364)
Profit on disposal of fixed assets	-	-
Taxation	-	-
	<hr/>	<hr/>
	(151,763)	(356,609)
Decrease in debtors	-	388
(Decrease)/Increase in creditors	(14,155)	257,977
	<hr/>	<hr/>
	(165,918)	(98,244)
Tax paid	-	-
	<hr/>	<hr/>
Net cash used in operating activities	(165,920)	(98,244)
	<hr/>	<hr/>
Cash flows from investing activities		
Acquisition of tangible fixed assets	(7,819)	(29,938)
Proceeds from disposal of tangible fixed assets	-	-
Interest received	46,668	4,364
Increase in term deposits	103,342	125,764
	<hr/>	<hr/>
Net cash from investing activities	142,191	100,190
	<hr/>	<hr/>
Net cash from financing activities	-	-
	<hr/>	<hr/>
Net (decrease)/increase in cash and cash equivalents	(23,727)	1,946
Cash and cash equivalents at beginning of year	1,506,990	1,505,044
	<hr/>	<hr/>
Cash and cash equivalents at end of year	1,483,263	1,506,990
	<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	2021 €	2020 €
Government grants (note 11)	580,498	440,122
Other grants and donations	775,512	475,675
	<hr/>	<hr/>
All income is derived in Ireland	1,356,010	915,797
	<hr/> <hr/>	<hr/> <hr/>

4 Operating expenses	2021 €	2020 €
Staff costs (note 6)	1,247,554	1,036,198
<i>Other costs</i>		
Depreciation	58,335	57,464
Administration	260,219	236,208
	<hr/>	<hr/>
	1,566,108	1,329,870
	<hr/> <hr/>	<hr/> <hr/>

5 Statutory and other information

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

	2021 €	2020 €
Directors' remuneration	-	-
Auditor's remuneration	-	-
Rentals payable under operating leases	-	-
Depreciation	58,335	57,464
Government grants	(580,498)	(440,122)
	<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:

	2021 No	2020 No
Administration	25	21

The aggregate payroll cost of these employees was as follows:

	2021 €	2020 €
Wages and salaries	1,114,605	905,968
Social welfare costs	78,745	76,768
PRSA/Pension contributions	54,204	53,462
	1,247,554	1,036,198

Total compensation of key management personnel in the year amounted to €305,480 (2020: €305,480).

The number of higher paid employees are as follows:

	2021	2020
<i>Wage band:</i>		
€70,000 - €80,000	2	2
€80,000 - €90,000	1	1

7 Interest receivable and similar income

	2021 €	2020 €
Bank interest	46,668	4,364

Free Legal Advice Centres

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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	142,679	58,031	76,885	1,953,765
Additions in year	-	6,299	1,520	-	7,819
Disposals in year	-	-	-	-	-
At end of year	1,676,170	148,978	59,551	76,885	1,961,584
Depreciation					
At beginning of year	179,474	131,568	52,167	48,615	411,824
Charge for the year	33,523	6,120	2,861	15,831	58,335
Disposals in year	-	-	-	-	-
At end of year	212,997	137,688	55,028	64,446	470,159
Net book value					
At 31 December 2021	1,463,173	11,290	4,523	12,439	1,491,425
At 31 December 2020	1,496,696	11,111	5,864	28,270	1,541,941
9 Creditors: amounts falling due within one year					
	2021	2020			
	€	€			
Trade creditors	6,667	12,233			
PAYE/PRSI	32,778	54,222			
Accruals	423	423			
Deferred income	1,105,177	1,092,322			
	1,145,045	1,159,200			

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Notes (continued)

9 Creditors: amounts falling due within one year (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:

Department – DCEDIY – LGBTI+ Community Services Funding - €42,500

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

Community Foundation for Ireland - Post COVID Response Fund – grant for 2022 - €20,000

Community Foundation for Ireland – Traveller Legal Service – part grant for 2022 - €55,155

European Commission – Rights Equality and Citizenship Programme. – Grant period 1 February 2021 - 31 May 2023 - €113,820 deferred into 2022

European Commission – Rights, Equality and Citizenship Programme –Grant period 1 January 2021- 31 March 2023. - €26,300 deferred into 2022.

10 Related party transactions

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

11 Government grants

Department of Justice

The value of the Department of Justice grant received in 2021 was €294,000 (2020: €98,000). 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 2021 from the Department of Rural and Community Development (administered by Pobal) was €89,978 (2020: €90,000). The Scheme to Support National Organisations (SSNO) commenced in July 2020 and runs for 3 years until June 2022. It funded the salaries of the Research Officer, Information Line Co-ordinator and part of the salary of the Media and Communications Officer.

Citizens Information Board

The value of funds received in 2021 from the Citizens Information Board was €140,000 (2020: €132,031). 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)*

11 Government grants *(continued)*

Department of Children, Equality, Disability, Integration and Youth

The value of funds received from the Department of Children, Equality, Disability, Integration and Youth was €50,000 (2020: €30,000) under the Roma Inclusion Funding scheme.

Irish Human Rights and Equality Commission

The value of funds received in 2021 from the Human Rights and Equality Commission was €6,520. This was part-payment in relation to the Grants Scheme 2021-2022.

12 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".

13 Subsequent events

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

14 Approval of financial statements

The financial statements were approved by the directors on 26 August 2022.

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	2021 €	2020 €
Income		
Bar Council and Law Society members contributions	311,567	318,609
Donations & Friends of FLAC	36,619	20,932
Corporate donations	85,000	60,000
Department of Justice	294,000	98,000
Department of Rural and Community Development - SSNO	89,978	90,000
Citizens Information Board	140,000	132,031
MABS Technical Support	2,520	20,288
Community Foundation for Ireland – Traveller Legal Service	43,321	-
Foundations	3,000	-
Reimbursements	12,250	-
Property funding	29,700	29,700
Irish Human Rights and Equality Commission	6,520	18,875
Department of Children (DCEDIY – Roma Inclusion	50,000	30,000
Case fee income	122,403	26,146
Rethink Ireland – Social Innovation Fund	65,000	-
Department of Rural and Community Development Stability Fund	-	68,146
North East Inner City- Community Grants Scheme	-	3,070
European Commission – Equal Access Project	49,402	-
European Commission – Traveller Equality and Justice Project	14,730	-
	<hr/>	<hr/>
	1,356,010	915,797
	<hr/>	<hr/>

Free Legal Advice Centres

(Company limited by guarantee and not having share capital)

Appendix (continued)

Detailed Income and expenditure account (continued)	2021 €	2020 €
Expenses		
Salaries	1,247,554	1,036,197
Postage and stationery	7,834	13,357
Light, heat and water	15,876	12,688
Telephone, Mobiles & Internet	27,339	25,237
Insurance	17,430	16,516
Premises facilities, Repairs and Renewals	11,263	2,524
Accountancy fee	24,111	29,928
Consultancy and professional fees	69,079	44,530
Travel	-	1,410
Depreciation	58,335	57,464
Staff training costs	4,439	7,050
Legal costs and outlay	9,730	3,511
Document management	2,126	2,690
Canteen & cleaning	4,665	3,429
Seminars, conferences & events	3,169	3,514
Subscriptions & donations	2,444	1,393
Computer software	2,236	6,924
IT technical support	27,414	24,484
Staff recruitment and welfare	6,379	5,924
Website development	2,020	2,815
Volunteer and intern recognition	5,374	5,679
Printing & publications	11,570	9,244
Communications, Newspapers & Library	2,620	850
Bank and filing charges	735	719
Meeting related expenses	438	1,505
Miscellaneous	1,928	10,288
	<hr/>	<hr/>
	1,566,108	1,329,870
	<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	2021	2020
		€	€
	Income	294,000	98,000
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Programme and overhead	294,000	98,000
		<hr/>	<hr/>
	Expenditure	294,000	98,000
		<hr/>	<hr/>
2	Department of Rural and Community Development SSNO grant	2021	2020
		€	€
	Income	89,978	90,000
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Salaries and associated costs	89,978	90,000
		<hr/>	<hr/>
	Expenditure	89,978	90,000
		<hr/>	<hr/>
3	Citizens Information Board	2021	2020
		€	€
	Income	140,000	132,031
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Programme and overhead	14,318	20,940
	Salaries and associated costs	125,682	108,691
		<hr/>	<hr/>
	Expenditure	140,000	129,631
		<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	2021	2020
		€	€
	Income	-	68,146
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Programme and overhead	-	68,146
		<hr/>	<hr/>
	Expenditure	-	68,146
		<hr/>	<hr/>
5	Department of Justice Roma Inclusion Funding	2021	2020
		€	€
	Income	50,000	30,000
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Salaries and associated costs	50,000	30,000
		<hr/>	<hr/>
	Expenditure	50,000	30,000
		<hr/>	<hr/>
6	Irish Human Rights and Equality Commission	2021	2020
		€	€
	Income	6,520	18,750
		<hr/>	<hr/>
	<i>Expenditure</i>		
	Salaries and associated costs	-	-
	Programme and Overhead	-	12,000
		<hr/>	<hr/>
	Expenditure	-	12,000
		<hr/>	<hr/>