Mercy Law Resource Centre Company Limited by Guarantee

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2022

Crowleys DFK Unlimited Company
Chartered Accountants and Statutory Audit Firm
16/17 College Green
Dublin 2

Company Number: 471072
Charity Number: 18698
Charities Regulatory Authority Number: 20072254

Mercy Law Resource Centre Company Limited by Guarantee
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Mercy Law Resource Centre Company Limited by Guarantee
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Edward Gleeson (Appointed 7 April 2022) (Chairperson) Liam Twohig Eamonn Casey Ciara McGrath Cara Nagle Stewart Reddin (Appointed 18 January 2022) Tom O'Brien (Appointed 6 June 2023) Annette O'Donnell (Appointed 27 June 2023) Helena O'Donoghue (Resigned 7 April 2022) Niall Farrell (Resigned 19 May 2022) Deirdre Quigley (Resigned 14 February 2023) Catherine Dooley (Resigned 2 May 2023) Gerry Whyte (Resigned 6 June 2023)
Company Secretary	Eamonn Casey
Charity Number	18698
Charities Regulatory Authority Number	20072254
Company Number	471072
Registered Office and Principal Address	25 Cork Street Dublin 8
Auditors	Crowleys DFK Unlimited Company Chartered Accountants and Statutory Audit Firm 16/17 College Green Dublin 2
Bankers	Bank of Ireland 33-34 Arran Quay, Smithfield Dublin 7 Ireland

Mercy Law Resource Centre Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 December 2022

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Mercy Law Resource Centre Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial period 31 December 2022.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is limited by guarantee not having a share capital.

Mission, Objectives and Strategy

Mission Statement
Charitable purpose and Charitable Objects

The charitable purpose of Mercy Law Resource Centre CLG is:

- Advancement of community welfare including the relief of those in need by reason of youth, age, ill-health, or disability
- Advancement of conflict resolution or reconciliation
- Integration of those who are disadvantaged, and the promotion of their full participation, in society
- Other purpose that is of benefit to the community

The charitable objects of Mercy Law Resource Centre CLG are:
(a) To provide free legal advice and assistance, including representation before courts, tribunals and all other such bodies, to persons who are homeless or otherwise marginalized and in need (including but not limited to persons in addiction or prostitution or seeking to move away from same).
(b) To work by itself and with other organizations to improve access to justice, to achieve better social and economic conditions and generally to promote the welfare of homeless and other marginalized persons in need.
(c) To use the values of the Christian gospel and the Sisters of Mercy to work for change in laws, policies, practices, attitudes, prejudices and structures in society that will be conducive to the good of persons who are homeless or otherwise marginalized and in need.

Structure, Governance and Management

Governance
The Board of Mercy Law Resource Centre CLG meets 6 times a year and is supported by a Finance & Risk Committee, which also meets 6 times a year, and a Policy Committee which meets on an ad-hoc basis.

Mercy Law Resource Centre Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 December 2022

Review of Activities, Achievements and Performance
Mercy Law Resource Centre is an independent law centre providing accessible free legal advice and representation to people who are homeless or at risk of homelessness in the areas of housing and related social welfare law. We offer 5 key services in delivery of our charitable purpose and objects: free legal advice, free legal representation, legal support and training for those working in the field of homelessness, policy work to advocate broader changes to the laws and a befriending service.

With record numbers experiencing homelessness, demand for our service was high in 2022 and we saw a significant increase in the number of clients seeking our help, increasing 10% from 2021.This increase was not just in volume but also in urgency and seriousness with a major surge in cases concerning refusals of emergency homeless accommodation. Throughout the year, we received requests for assistance from over 500 individuals and families with legal queries concerning social housing and homelessness, and provided support to nearly 50 organisations. As pandemic restrictions finally ended, in June 2022 we were delighted to be able to reopen our flagship legal clinic in the Carmelite Centre on Aungier Street. This was the first in-person legal clinic operated by MLRC in over two years due to pandemic restrictions.

A critical element of our work is the provision of legal training to people who work at the frontline in supporting people with their housing needs, including those who hold key decision-making functions in local authorities. In 2022, we delivered 10 housing law training sessions to professionals including domestic violence services, lawyers and homeless services. We also remained very active in the policy and advocacy domain, making submissions to consultations including the Public Consultation on a Referendum on Housing in Ireland and the Public Consultation on the Freedom of Information Act. We also prepared the research and groundwork for two major policy reports which were published in early 2023; the first, Making Free Legal and Advocacy Services Accessible - Building a hybrid service delivery model for Mercy Law Resource Centre, examined how services like ours could best adapt to meet the complex needs of our clients; the second report, Mental Health and Social Housing Supports, examining the barriers faced by people with mental health difficulties seeking access to suitable social housing and homeless accommodation. All publications are available on our website at www.mercylaw.ie/publications. In Q4 2022, we were delighted to receive recognition for our hard work from our peers in the legal profession in the form of an Irish Law Award for Pro Bono / Community Law Firm of the Year 2022.

Financial Review
The results for the financial year are set out on page 11-12 and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity has assets of €452,464 (2021 - €464,804) and liabilities of €35,221 (2021 - €35,427). The net assets of the charity have decreased by €12,134.

Future Developments
The company plans to continue its present activities at its current level.

Trustees and Secretary
The trustees who served throughout the financial year, except as noted, were as follows:

Edward Gleeson (Appointed 7 April 2022) (Chairperson)
Liam Twohig
Eamonn Casey
Ciara McGrath
Cara Nagle
Stewart Reddin (Appointed 18 January 2022)
Tom O'Brien (Appointed 6 June 2023)
Annette O'Donnell (Appointed 27 June 2023)
Helena O'Donoghue (Resigned 7 April 2022)
Niall Farrell (Resigned 19 May 2022)
Deirdre Quigley (Resigned 14 February 2023)
Catherine Dooley (Resigned 2 May 2023)
Gerry Whyte (Resigned 6 June 2023)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Eamonn Casey.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Mercy Law Resource Centre Company Limited by Guarantee subscribes to and is compliant with the following:
- The Companies Act 2014
- The Charities SORP (FRS 102)
- Charities Governance Code

Post Balance Sheet Events
There have been no circumstances or events subsequent to the year end, which require adjustment to, or disclosure in the financial statements.

Research and Development
The charity did not engage in any Research & Development during the year.

Exemptions from Disclosure
There are no omissions of the names of any trustees, executive officers or senior staff members for any extenuating personal circumstances.

Funds held as Custodian Trustee on behalf of Others
Mercy Law Resource Centre CLG do not act as Custodian Trustees on behalf of others.

Political Contributions
The charity did not make any disclosable political donations in the current financial year.

Auditors
The auditors, Crowleys DFK Unlimited Company, (Chartered Accountants and Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records
To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the trustees have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 25 Cork Street, Dublin 8.

Approved by the Board of Trustees on 12 July 2023 **and signed on its behalf by:**

Edward Gleeson
Trustee

Liam Twohig
Trustee

Mercy Law Resource Centre Company Limited by Guarantee

TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

The trustees, who are also directors of Mercy Law Resource Centre Company Limited by Guarantee for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the trustees 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 charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Trustees' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 18th July 2023 **and signed on its behalf by:**

Edward Gleeson
Trustee

Liam Twohig
Trustee

INDEPENDENT AUDITOR'S REPORT
to the Members of Mercy Law Resource Centre Company Limited by Guarantee

Report on the audit of the financial statements

Opinion
We have audited the charity financial statements of Mercy Law Resource Centre Company Limited by Guarantee for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:
- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2022 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- 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 described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, 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 trustees' 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 charity'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 trustees with respect to going concern are described in the relevant sections of this report.

Other Information
The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit, we report that:
- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- we have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

Mercy Law Resource Centre Company Limited by Guarantee
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Mercy Law Resource Centre Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Income							
Charitable activities - Grants from governments and other co-funders	**5.1**	**235,679**	**50,590**	**286,269**	235,706	22,887	258,593
Other income	**5.2**	**-**	**-**	**-**	7,105	-	7,105
Total income		**235,679**	**50,590**	**286,269**	242,811	22,887	265,698
Expenditure							
Charitable activities	**6.1**	**247,813**	**50,590**	**298,403**	307,412	22,887	330,299
Net income/(expenditure)		**(12,134)**	-	**(12,134)**	(64,601)	-	(64,601)
Transfers between funds		**-**	-	**-**	-	-	-
Net movement in funds for the financial year		**(12,134)**	**-**	**(12,134)**	(64,601)	-	(64,601)
Reconciliation of funds							
Balances brought forward at 1 January 2022	**15**	**429,377**	**-**	**429,377**	493,978	-	493,978
Balances carried forward at 31 December 2022		**417,243**	**-**	**417,243**	429,377	-	429,377

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. GENERAL INFORMATION

Mercy Law Resource Centre Company Limited by Guarantee is a company limited by guarantee (registered under Part 18 of the Companies Act 2014) incorporated in the Republic of Ireland (CRO Number 471072). The registered office of the company is 25 Cork Street, Dublin 8 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements are prepared on the going concern basis in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council (FRC) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Cash flow statement
The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Reserves Policy
At a minimum, MLRC aims to have at least three months of operating costs, estimated at €80,000.

Every effort will be made to anticipate any possible shortfall in funding and/or income, or any unexpected expenditure upcoming and the Finance and Risk Committee appraised of such circumstances.

Reserves may only be accessed with approval by the Board and on the recommendation of the Finance and Risk Committee.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Computer equipment	-	33% Straight line

Leasing
Rentals payable under operating leases are dealt with in the Statement of Financial Activities as incurred over the period of the rental agreement.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation
No current or deferred taxation arises as the charity (CHY No. 18698) has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred..

Research and development
Research expenditure is written off to the income and expenditure account in the financial year in which it is incurred.

Research expenditure is written off to the income and expenditure account in the financial year in which it is incurred. Development expenditure is written off in the same financial year unless the trustees are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the charity is expected to benefit.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Accounting for depreciation
The charity provides for depreciation on its tangible fixed assets. Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives. The trustees review on an on-going basis the charge to depreciation to ensure it is consistent with the expected residual value applicable to the different categories of tangibles. The total amount of assets subject to depreciation is €2,171 (2021: €5,375).

Accounting for amortisation
The charity provides for amortisation its intangible fixed assets. Intangible fixed assets are stated at cost or at valuation, less accumulated amortisation. The charge to amortisation is calculated to write off the original cost or valuation of intangible fixed assets, less their estimated residual value, over their expected useful lives. The trustees review on an on-going basis the charge to amortisation to ensure it is consistent with the expected residual value applicable to the different categories of intangibles.

Useful Lives of Tangible and Intangible Fixed Assets
Long-lived assets comprising primarily of property, fixtures and fittings, and office equipment represent a significant portion of the total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The trustees regularly review these useful lives by considering technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation and amortisation charge for the financial year.

Going Concern
In common with other charities operating in Ireland in this sector, the charity is dependent on voluntary income donations. The trustees have indicated they will continue to place strong emphasis on cost control, the management of the charity's cashflow and to regularly review their management accounts. The trustees of the organisation are confident of obtaining sufficient funding to continue to financially support the organisation and that the charity is well positioned to manage the costs of running the company. For these reasons, they will continue to adopt the going concern basis in preparing the annual report and accounts.

4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

5. INCOME

5.1 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2022	2021
	€	€	€	€
Income from charitable activities	-	-	-	2,157
Income to provide Legal Advice & Representation	**224,254**	**7,000**	**231,254**	239,079
Policy Work	-	**42,340**	**42,340**	4,857
Legal Training	**11,425**	-	**11,425**	12,500
Befriending Service	-	**1,250**	**1,250**	-
	235,679	**50,590**	**286,269**	258,593

5.2 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2022	2021
	€	€	€	€
Other Income	-	-	-	7,105

The total of the income derived by the charity relates from its activities in the Republic of Ireland.

6. EXPENDITURE

6.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2022	2021
	€	€	€	€	€
Legal Advice & Representation	**16,575**	**222,535**	**15,370**	**254,480**	323,931
Policy Work	**321**	**37,225**	**4,798**	**42,344**	5,469
Legal Training	-	-	**329**	**329**	899
Befriending Service	-	**1,250**	-	**1,250**	-
	16,896	**261,010**	**20,497**	**298,403**	330,299

7. NET INCOME

	2022	2021
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**4,385**	8,043
Amortisation of intangible assets	-	1,325
Research and development		
- policy work	**3,437**	1,333
Operating lease rentals		
- Office equipment	**1,492**	2,793
Auditor's remuneration:		
- audit services	**4,000**	3,075

8. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed during the financial year was as follows:

	2022 Number	2021 Number
Solicitors and Support Staff	**6**	6

The staff costs comprise:	**2022 €**	2021 €
Wages and salaries	**218,738**	239,601
Social security costs	**19,873**	21,850
	238,611	261,451

9. INTANGIBLE FIXED ASSETS

	Development Costs €
Cost	
At 31 December 2022	3,897
Provision for diminution in value	
At 31 December 2022	3,897
Net book value	
At 31 December 2022	**-**

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	**Computer equipment €**	**Total €**
Cost			
At 1 January 2022	19,136	30,324	49,460
Additions	-	1,181	1,181
At 31 December 2022	19,136	31,505	50,641
Depreciation			
At 1 January 2022	17,244	26,841	44,085
Charge for the financial year	1,481	2,904	4,385
At 31 December 2022	18,725	29,745	48,470
Net book value			
At 31 December 2022	**411**	**1,760**	**2,171**
At 31 December 2021	1,892	3,483	5,375

11. DEBTORS

	2022 €	2021 €
Trade debtors	**2,170**	40
Other debtors	**-**	718
Prepayments	**5,534**	5,246
	7,704	6,004

12. CREDITORS

Amounts falling due within one year	2022 €	2021 €
Trade creditors	**563**	165
Taxation and social security costs	**18,670**	22,376
Other creditors	**7**	-
Pension accrual	**715**	-
Accruals	**4,000**	3,075
Deferred Income	**11,266**	9,811
	35,221	35,427

13. STATE FUNDING

In accordance with Department of Public Expenditure and Reform Circular 13/2014, the following details the core funding grants of the organisation applicable to 2022.

Agency	**Pobal**
Sponsoring Government Department	Department of Rural and Community Development
Grant Programme	Scheme to support National Organisations in the Community and Voluntary Sector 2022 - 2025
Purpose of the Grant	To fund two roles - the Managing Solicitor role (part funded) and the Communications and Fundraising Officer role. Overhead costs for ICT is aimed at increasing efficiency, modernising the office and promoting the centre to increase profile.
Term	July 2022 - June 2025
Total Grant	Up to €176,085
Received in the financial year	€29,348
Expenditure in the financial year	Pay: €27,925 and Non Pay: €1,369
Fund deferred or due at financial year end	€54 deferred

14. RESERVES

	2022 €	2021 €
At 1 January 2022	**429,377**	493,978
Deficit for the financial year	**(12,134)**	(64,601)
At 31 December 2022	**417,243**	429,377

15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Total Funds €
At 1 January 2021	493,978	493,978
Movement during the financial year	(64,601)	(64,601)
At 31 December 2021	429,377	429,377
Movement during the financial year	(12,134)	(12,134)
At 31 December 2022	**417,243**	**417,243**

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
Restricted	-	50,590	50,590	-	-
Unrestricted funds					
Unrestricted General	429,377	235,679	247,813	-	417,243
Total funds	**429,377**	**286,269**	**298,403**	**-**	**417,243**

15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Unrestricted general funds	2,171	450,293	**(35,221)**	417,243
	2,171	**450,293**	**(35,221)**	**417,243**

16. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, 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 € 1.

17. POST BALANCE SHEET EVENTS

There have been no circumstances or events subsequent to the year end, which require adjustment to, or disclosure in the financial statements.