

**Transparency Legal Advice Centre**  
(A company limited by guarantee, not having a share capital)

**Directors' Report and Financial Statements**  
**Financial Year Ended 31 December 2018**

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**REFERENCE AND ADMINISTRATION**

**Directors:**

Gavin Elliott  
Sandra Conway (appointed 23 Feb 2018)  
Sarah Jane Barrett  
Gemma Lacey (appointed 23 Feb 2018)  
Patricia Cronin (resigned 13 Apr 2018)

**Secretary and registered office:**

Sarah Jane Barrett  
Floor 3  
69 Middle Abbey Street Dublin 1

**Bankers:**

Ulster Bank  
2-4 Lower O'Connell Street  
Dublin 1

Bank of Ireland  
O'Connell Street  
Dublin 1

**Company Registered Number:**

552538

**Charitable Status Number:**

CHY 21331

**Charity Registration Number:**

20104870

**Auditors:**

TD Fitzpatrick  
Certified Public Accountants and Statutory  
Auditors  
77 Merrion Square  
Dublin 2  
D02 DH22  
Ireland

### DIRECTORS' REPORT

The Directors present their report combining their Directors Report and Trustee Report together with audited financial statements for the year ended 31 December 2018. This report incorporates statutory requirements as outlined in the Companies Act 2014.

#### Legal status

TLAC is a company limited by guarantee not having a share capital, incorporated in Ireland on 12 November 2014 under the Companies Acts 1963 to 2014. The company 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 Charities SORP (effective January 2015) in accordance with FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

#### Companies Act 2014

The Board members are aware of their Duties, Responsibilities and Obligations as set out in the Companies Act 2014. They are fully compliant with their fiduciary duties as set out in Section 228 of the Act.

#### Background and purpose of charity

In November 2014, Transparency International Ireland established TLAC to provide free specialist legal advice to people who are making protected disclosures. TLAC was founded to meet the needs of the growing number of helpline clients who sought legal advice but were unable to afford the relevant legal fees, or who were looking for specialist guidance and seeking protections arising from client-solicitor privilege. TLAC first started seeing clients in March 2016 and was designated as an Independent Law Centre by the Law Society of Ireland on 27 May 2015. TLAC became fully operational after its charitable status was confirmed by the Charities Regulatory Authority in June 2016.

#### Objectives and Activities

The principal activity of the company is the operation of an Independent Law Centre pursuant to and regulated by the Solicitors Acts 1954-2002. The company is supported by Transparency International (Ireland) which operates a helpline service called "Speak Up" for workers who are considering raising a concern, as well as witnesses and victims of corruption and other wrongdoing. The Speak UP service offers general information, referral advice and advocacy support.

Where there is a need for legal advice, we assess whether the caller's case falls within our practice area. We focus on offering legal advice to workers intending to make a report under the Protected Disclosures Act 2014 (commonly known as 'whistleblowing'). We also serve workers who have already made a protected disclosure. In addition, we seek to provide legal advice to individuals wishing to make a disclosure as otherwise provided for in Irish law. We do not offer legal services beyond our core mission.

The provision of our legal advice and services is dependent upon resources and client need. In order to facilitate supportive working environments for those who speak up, we also provide training and legal education to organisations and others, including government departments, employers, regulators, trade unions and legal practitioners.

#### Financial review

The surplus for the year is set out on Page 9. The market value of legal advice offered to whistle-blowers by TLAC's Managing Solicitor is estimated to be between €10,000 and €13,000 per client. We believe that the total market value of the free legal advice to whistle-blowers was between €210,000 and €273,000 in 2018.

## Transparency Legal Advice Centre

### Directors' Report Continued....

#### Achievements and Performance

TLAC offered appointments to 30 individuals during 2018. Of these, 21 individuals were engaged as legal clients. TLAC issued 33 letters/emails containing advice, both initial advice letters and follow-up advice during the year

#### Structure, Governance and Management

The Board is responsible for providing leadership, setting strategy and ensuring control. The Managing Solicitor is responsible for the day-to-day running of TLAC, including case management. However, the Managing Solicitor will seek prior approval from the Board of Directors in respect of significant or material financial, legal, tax, corporate governance or company structural matters.

#### Directors

The directors who served throughout the year were as follows:

Gavin Elliott  
Sandra Conway  
Sarah Jane Barrett  
Gemma Lacey

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

#### Directors' Responsibilities in Relation to the Financial Statements

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish law requires the Directors to prepare financial statements for each financial year giving a true and fair view of the company's assets, liabilities and financial position at the end of the financial year and the profit or loss of the company for the financial year. Under that law the Directors have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland and promulgated by the Institute of Chartered Accountants in Ireland and Irish law).

Under Irish law, the Directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and the profit or loss of the company for the financial 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 the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records that are enough to:

- correctly record and explain the transactions of the company;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy; and
- enable the Directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

## **Transparency Legal Advice Centre**

### **Directors' Report Continued....**

The Directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Principal risks and uncertainties**

The directors have assessed the risks and have taken measures to manage these risks in Transparency Legal Advice Centre (TLAC) as follows:

##### **Fraud Risk**

The directors have put the processes and controls in place to ensure that detailed checking is carried out in all areas of the business and to ensure the accuracy and validity of all transactions.

##### **Income Risk**

In common with other organisations operating in Ireland in this sector, the company is dependent upon voluntary income donations and grants. The company is also affected by the budgetary constraints of the government and other grant offering entities. The company's policy is to ensure that enough resources are available either from cash balances and cash flows to ensure all obligations can be met when they fall due. The directors are of the opinion that the company is well positioned to manage the costs of running the company.

##### **Research and Development**

The company did not engage in any research and development during the year.

##### **Post Balance Sheet Events**

There have been no significant events affecting the company since the year end.

##### **Payment of Creditors**

The directors acknowledge their responsibility for ensuring compliance with the provision of the EC (Late Payment) Regulation 2002. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

##### **Accounting Records**

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Floor 3, 69 Middle Abbey Street, Dublin 1.

##### **Future developments**

It is the intention of the Directors to continue to develop the existing activities of the Company.

##### **Political donations**

The Company did not make any political donations during the financial period.

##### **Dividends and retention**

The Company is precluded by its Memorandum of Association from paying dividends either as part of normal operations or on a distribution of its assets in the event of a winding-up.

##### **Auditors**

The auditors have indicated their willingness to continue in office, and a resolution that they be reappointed will be proposed at the Annual General Meeting.

**Directors' Report Continued....**

**Opinions on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, 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
- in our opinion, the Trustees' Annual Report has been prepared in accordance with 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 charity were enough to permit the financial statements to be readily and properly audited. The financial statements agree with the accounting records.

**Matters on which we are required to report by exception**

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

**Responsibilities of trustees for the financial statements**

As explained more fully in the Trustees' Responsibilities Statement set out on page 1 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for 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.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the the charity or to cease operations, or has no realistic alternative but to do so.

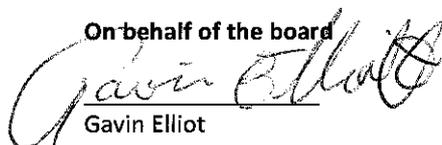
**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

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 skepticism throughout the audit.

**On behalf of the board**

  
Gavin Elliot

  
Sarah Jane Barret

## ***Independent auditors' report***

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Transparency Legal Advice Centre for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a 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", applying Section 1A of that Standard 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 2018 and of its net incoming resources for the 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 further described 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 3 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**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you were:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **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.

In connection with our audit of the financial statements, 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 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.

**We also:**

- Identify and assess the risks of material misstatement of the , whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is enough 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.

**The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the charity'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 charity'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 any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

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**Trevor Fitzpatrick CPA**  
for and on behalf of  
TD FITZPATRICK  
Certified Public Accountants and Statutory Auditors  
77 Merrion Square  
Dublin 2  
D02 DH22  
Ireland

.....2019.

**STATEMENT OF FINANCIAL ACTIVITIES**  
**Year Ended 31 December 2018**

	Notes	2018 Restricted funds €	2018 Unrestricted funds €	2018 Total €	2017 Total €
<b>Income from:</b>					
Donations		15,000	0	15,000	17,230
Other		0	20	20	0
<b>Total incoming resources</b>		<u>15,000</u>	<u>20</u>	<u>15,020</u>	<u>17,230</u>
<b>Expenditure on:</b>					
Charitable activities	3	14,991	0	14,991	21,290
<b>Total expenditure</b>		<u>14,991</u>	<u>0</u>	<u>14,991</u>	<u>21,290</u>
<b>Net income/(expenditure)</b>	4	<u>9</u>	<u>20</u>	<u>29</u>	<u>(4,060)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		8,287	0	8,287	12,347
<b>Total funds carried forward</b>		<u>8,296</u>	<u>20</u>	<u>8,316</u>	<u>8,287</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

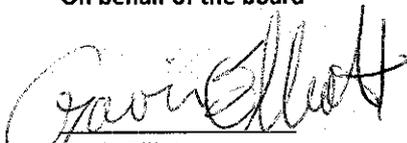
**BALANCE SHEET**  
As at 31 December 2018

	Notes	2018 €	2017 €
<b>Current assets</b>			
Debtors	8	7,949	1,230
Cash and cash equivalents		1,597	11,930
		<u>9,546</u>	<u>13,160</u>
<b>Liabilities</b>			
Creditors – amounts falling due within one year	9	1,230	4,873
		<u>1,230</u>	<u>4,873</u>
<b>Net current assets</b>		<u>8,316</u>	<u>8,287</u>
<b>Total net assets</b>		<u>8,316</u>	<u>8,287</u>
<b>Funds of the charity</b>			
Restricted funds		8,296	8,287
Unrestricted funds		20	0
<b>Total charity funds</b>		<u>8,316</u>	<u>8,287</u>

The accounting policies on pages 12 and the notes on pages 13 to 14 are an integral part of these financial statements

The financial statements on pages 9 and 10 were authorised for issue by the board of Directors on 17 April 2019 and signed on its behalf.

On behalf of the board

  
Gavin Elliot

  
Sarah Jane Barret

**STATEMENT OF CHANGES IN FUNDS**  
**As at 31 December 2018**

	<b>Unrestricted</b>	<b>Restricted operating</b>	<b>Total</b>
	€	€	€
Balance at 1 January 2018	0	8,287	8,287
Surplus/(deficit) for the year	20	9	29
Balance at 31 December 2018	<u>20</u>	<u>8,296</u>	<u>8,316</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 1. GENERAL INFORMATION

Transparency Legal Advice Centre is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Floor 3, 69 Middle Abbey Street, Dublin 1, Ireland which is also the principal place of business of the company the financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. 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 have been prepared on the going concern basis under the historical cost convention. The financial statements have been prepared 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) (effective 1 January 2015)", Irish statute comprising the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and follow section 4.7, 10.6 and 15.2 of that SORP.

#### 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 categorises of funds maintained:

##### Restricted funds

Restricted funds represent income received which can only be used for 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 purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

##### Income

Voluntary income is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt

##### Expenditure

All resources expended are accounted for on an accruals basis.

**NOTES TO THE FINANCIAL STATEMENTS - continued**

**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-founders, but not yet received at 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 and deferred taxation**

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

**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.

**3 EXPENDITURE ON CHARITABLE ACTIVITY**

The resources expended on charitable activities are set out below. Such costs include the direct costs of the charitable activities together with those support costs incurred that enable these activities to be undertaken. The charities' purpose is fulfilled in one activity

	Restricted	Unrestricted	Total 2018	Total 2017
	€	€	€	€
Payroll costs	12,258	0	12,258	14,704
Insurance	471	0	471	3,983
Audit	923	0	923	2,561
Bank charges	175	0	175	42
Training and Travel	1,024	0	1,024	0
Postage, Stationery and Other	140	0	140	0
<b>Total</b>	<b>14,991</b>	<b>0</b>	<b>14,991</b>	<b>21,290</b>

**4 Statutory and other information**

The surplus for the year has been arrived at after charging:

Auditors' remuneration	923	2,561
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NOTES TO THE FINANCIAL STATEMENTS - continued

<b>5 Analysis of particulars of staff, remuneration and expenses</b>	<b>2018</b>	<b>2017</b>
	€	€
<i>Employee costs:</i>		
Wages and salaries	11,058	13,303
Social insurance costs	1,200	1,401
	<u>12,258</u>	<u>14,704</u>

<b>6 Analysis of Governance expenses</b>	<b>2018</b>	<b>2017</b>
	€	€
Audit Fees	923	2,561
	<u>923</u>	<u>2,561</u>

**7 Taxation**

There is no taxation as the organisation has been granted charitable exemption by the Revenue Commissioners.

<b>8 Debtors</b>	<b>2018</b>	<b>2017</b>
	€	€
Trade debtors	7,949	1,230
	<u>7,949</u>	<u>1,230</u>

<b>9 Creditors – amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	€	€
Amounts falling due within one year:		
Accrual Audit	1,230	3,841
PAYE/PRSI	<u>0</u>	<u>1,032</u>
	<u>1,230</u>	<u>4,873</u>

Creditors for tax and social insurance are payable in the timeframe set down in the relevant legislation.

**10 Contingent liabilities**

There were no contingent liabilities at 31 December 2018.

**11 Approval of financial statements**

The financial statements were approved by the Directors on 17 April 2019.



The Board of Directors  
Transparency Legal Advice Centre  
Floor 3  
69 Middle Abbey Street  
Dublin 02

TD Fitzpatrick  
Certified Public Accountants & Statutory Auditors  
77 Merrion Square  
Dublin 2

Our Ref: TDF/TLAC/0002

12 April 2019

Dear Sirs,

**Financial Statements as at 31 December 2018**

We hereby make, to the best of our knowledge and belief, the following declarations regarding the financial statements of this company for the period ended 31 December 2018 which has been approved by the board of directors on the 17 April 2019.

• **Accounting records and information**

We confirm our responsibility

- a) For the preparation and fair presentation of the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including the accounting and financial reporting standards issued by the Accounting Standards Board and the Companies Act 2014.
- b) For such internal controls as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- c) To provide the auditor with:
  - i. Access to all information of which management/those charged with governance is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - ii. Additional information that we may request from management/those charged with governance for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

We confirm that we have secured compliance with the company's obligation to maintain proper books of account using appropriate systems and procedures and by the employment of competent persons and that the company has kept proper books of account throughout the year.

In this regard we confirm that we have fulfilled our responsibility for the preparation of the financial statements in accordance with the applicable financial reporting framework, including where relevant their fair presentation, as set out in the terms of the audit engagement.

All transactions have been recorded and are reflected in the financial statements.

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken have been properly reflected and recorded in the accounting records. All other records and related information which might affect the truth and fairness of, or necessary disclosure in, the financial statements, including details of all bank accounts, minutes of directors', shareholders' and relevant management meetings, have been made available to you and no such information has been withheld. All information which we consider important and relevant to the financial statements and your audit of them has been brought to your attention.

- **Accounting policies**

We confirm that we have reviewed the company's accounting policies and estimation techniques and, having regard to the possible alternative policies and techniques, the accounting policies and estimation techniques selected for use in the preparation of the financial statements are the most appropriate to give a true and fair view of the company's particular circumstances, as required by the adopted accounting framework.

- **Revenue recognition**

We confirm that the recognition of revenue from sales of goods and services and other sources, reflects the substance of all relevant contracts and arrangements with customers and other parties. Accordingly, revenue has been recognised only to the extent that (all significant risks and rewards of ownership have been transferred to third parties.

- **Related Party Transactions**

During the period the directors have identified and approved related party transactions and provided the information for disclosure of all transactions relevant to the company in the accounts. They are not aware of any other matters which require to be disclosed under the accounting framework adopted ('Related Party Disclosures') or other requirements.

- **Transactions with Directors (Or persons connected with them)**

The directors confirm that no transactions, arrangements or agreements were made or entered into by the company for persons who at any time during the period were directors or officers of the company, or persons connected with them.

- **Directors' remunerations and the shareholdings of directors and company secretary**

We confirm that the disclosure of directors' remuneration is complete and particularly includes all relevant forms of remuneration and reflects appropriately the provision of management and other services by the directors to the company. We confirm that the interests of the directors and secretary in the shares (and debentures) of all group companies have been disclosed in accordance with the Companies Act 2014.

- **Compliance with law and regulation**

We confirm that, we are not aware of any actual or potential material non-compliance with those laws and regulations which provide a legal framework within which the company conducts its business and which are central to the company's ability to conduct its business and hence to the results and financial position to be disclosed in the financial statements for the year ended 31 December 2018, together with the actual or contingent consequences which may arise there from.

We are not aware of any instances of actual or potential breaches of, or non-compliance with laws and regulations, including the Companies Act and the Taxes Acts, that are central to the company's ability to conduct its business or that could have a material effect on the financial statements.

- **Contractual Arrangements**

All contractual arrangements entered into by the company with third parties have been properly reflected in the accounting records or, where material (or potentially material) to the financial statements, have been disclosed to you. The company has complied with its obligations under contractual agreements where non-compliance could have a material effect on the financial statements. There are no other agreements not in the ordinary course of business.

- **Liabilities**

Full provision has been made for all liabilities at the balance sheet date including guarantees, commitments and contingencies where the items are expected to result in significant loss. Contingent liabilities, where in our opinion provision is not required, have been appropriately disclosed in the financial statements.

We are not aware of any pending or threatened litigation, proceedings, hearing or claims negotiation, which may result in significant loss to the company. All guarantees and commitments given to third parties, including oral guarantees and commitments made on behalf of an affiliate, director, officer or any other third party have been disclosed where appropriate in the financial statements.

- **Retirement benefits**

All retirement benefits that the company is committed to providing, including any arrangements that are statutory, contractual or implicit in the company's actions, wherever they arise, whether funded or unfunded, approved or unapproved, have been identified and properly accounted for and/or disclosed.

- **Depreciation and impairment**

We are satisfied that the useful lives by reference to which depreciation has been calculated are appropriate. We confirm that an impairment review has been carried out and that there has been no impairment of fixed assets above the amount depreciated in the current period.

- **Current assets**

We are satisfied that the current assets in the balance sheet are expected to realise, in the ordinary course of business, no less than the net book amounts at which they are stated.

- **Unusual transactions**

No transactions which had the primary objective of altering the appearance of the accounts have been entered during the period.

- **Going concern**

The financial statements have been prepared on the going concern basis, and having considered the company's trading performance since 31 December 2018, together with its profit and cash flow budgets/forecasts and its future business plans, we confirm that we have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

- **Fraud and error**

We acknowledge our responsibility for the implementation and operations of accounting and internal control systems that are also designed to prevent and detect fraud and error. We have disclosed to you all significant facts relating to any frauds or suspected frauds known to management that may have affected the entity. We have disclosed to you the results of our assessment of the risk that the accounts may be materially misstated as a result of fraud.

We are not aware of any irregularities, or allegations of irregularities, including fraud, involving management or employees who have a significant role in the accounting and internal control systems, or that could have a material effect on the financial statements.

- **Unadjusted audit differences**

We confirm that the financial statements have no adjustments that are, both individually and in aggregate, material to the truth and fairness of the financial statements either taken or in connection with the ability to assess the performance and the financial position of the company.

- **Events after the balance sheet date**

There have been no events since the balance sheet date, which necessitate revision of the figures included in the financial statements, or inclusion of a note thereto.

This letter was tabled at the meeting of the Board of Directors on 17 April 2019.

Yours faithfully

On behalf Transparency Legal Advice Centre Company Limited by Guarantee:

  
Gavin Elliot  
Director

  
Sarah Jane Barrett  
Secretary

