

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

Directors' Report and Financial Statements
Financial Year Ended 31 December 2022

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REFERENCE AND ADMINISTRATION

Directors:

Mr John Morgan (Resigned 27 March 2023)
Ms Marian Jennings (Resigned 18 May 2023)
Mr Rory Treanor (Resigned 2 March 2023)
Ms Jennifer Cummins (Resigned on 19 October 2022)
Ms Sandra Conway (Resigned 21 March 2022)
Ms Sarah Jane Henry (Appointed 18 May 2023)
Mr Gavin Elliott (Appointed 18 May 2023)
Ms Lauren Kierans (Appointed 18 May 2023)

Secretary:

Mr Gavin Elliott (Appointed 18 May 2023)

Registered Office:

Floor 3
69 Middle Abbey Street
Dublin 01

Bankers:

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

Transparency Legal Advice Centre

Directors' Report Continued....

The Directors present their report combining their Directors Report and Trustee Report together with audited financial statements for the year ended 31 December 2022. 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 (TII) 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 people who wished to speak up about wrongdoing in their workplaces but were unwilling to do so without legal advice and could not afford the relevant legal fees. Clients of TLAC are those who are looking for specialist guidance on making protected disclosures 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, TLAC assesses whether the caller's case falls within the practice area. TLAC focus' on offering legal advice to workers intending to make a report under the Protected Disclosures Act 2014 or as otherwise provided for in Irish Law (commonly known as 'whistleblowing'). TLAC also serves workers who have already made a protected disclosure. TLAC does not offer legal services beyond core mission of the practice.

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

Directors

The directors who served throughout the year were as follows:

- John Morgan
- Marian Jennings
- Rory Treanor
- Jennifer Cummins
- Ms Sandra Conway

Transparency Legal Advice Centre

Directors' Report Continued....

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

Achievements and Performance

TLAC offered appointments to 28 individuals during 2022. Of these, 7 individuals were engaged as new clients. A total of 113 initial letters of advice and follow-up advice were provided to new and existing clients. At the end of 2022, TLAC had 42 active files and 83 archived files. TLAC has engaged some 104 clients since 2016.

2022 was an important year for developments in the law on Protected Disclosures with eagerly awaited Irish legislation to transpose the EU Directive on the "Protection of Persons who Report Breaches of Union law".

In April Judy O'Loan (Managing Solicitor TLAC) contributed to a public letter TI Ireland sent to Minister McGrath about the PDA Amendment Bill. In October Lorraine Heffernan (Acting Managing Solicitor TLAC) presented to the Public Interest Law Network Conference with Stephanie Casey and Donncha Ó Giobúin of TI Ireland.

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' 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.

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.

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Directors' Report Continued....

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 or 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.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken during 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.

Transparency Legal Advice Centre

Directors' Report Continued....

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 during 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 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


Ms Sarah Jane Henry

Date: 25 September 2023


Mr Gavin Elliott

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 2022 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 2022 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 enough 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.

Transparency Legal Advice Centre

We also:

- Identify and assess the risks of material misstatement of 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 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.



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

Date: 25 September 2023

Transparency Legal Advice Centre

STATEMENT OF FINANCIAL ACTIVITIES
Year Ended 31 December 2022

	Notes	2022 Restricted funds €	2022 Unrestricted funds €	2022 Total €	2021 Total €
Income from:					
Donations		137,913	0	137,913	80,201
Other		1,661	120	1,780	1,525
Total incoming resources		139,574	120	139,694	81,726
Expenditure on:					
Charitable activities	3	139,574	0	139,694	80,298
Total expenditure		139,574	0	139,694	80,298
Net income/(expenditure)	4	0	120	0.00	1,428
Reconciliation of funds:					
Total funds brought forward		1,388	40	1,428	1,428
Total funds carried forward		1,388	160	1,548	0

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 2022

	Notes	2022 €	2021 €
Current assets			
Debtors & Prepayments	8	4,140	788
Cash and cash equivalents		6,423	4,375
		<u>10,563</u>	<u>4,375</u>
Liabilities			
Creditors – amounts falling due within one year	9	9,015	3,735
		<u>9,015</u>	<u>3,735</u>
Net current liabilities		0	0
Total Net liabilities		<u>1,548</u>	<u>1,428</u>
Funds of the charity			
Restricted funds		1,388	1,388
Unrestricted funds		160	40
Total charity funds		<u>1,548</u>	<u>1,428</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 25 September 2023 and signed on its behalf.

On behalf of the board



Ms Sarah Jane Henry



Mr Gavin Elliott

STATEMENT OF CHANGES IN FUNDS
As at 31 December 2022

	Restricted Operating €	Unrestricted Operating €	Total €
Balance at 01 January 2022	1,388	40	1,428
Surplus/(deficit) for the year	0	120	120
Balance at 31 December 2022	1,388	160	1,548

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 categories 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 accrual's basis.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued

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 EXPENDITURES 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.

Expense	Restricted €	Unrestricted €	Total - 2022 €	Total - 2021 €
Payroll costs	127,039	0	122,839	69,802
Insurance	6,389	0	6,389	5,072
Audit	2,357	0	2,357	1,250
Bank charges	181	0	181	188
Training and Travel	915	0	915	420
Computer Costs	2,324	0	2,324	2,226
Postage, Stationery and Other	0	0	0	870
General	369	0	369	468
Total	139,574	0	137,474	80,298

4 Statutory and other information

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

Auditors' remuneration

2022 €	2021 €
1,865	1,250

5 Analysis of particulars of staff, remuneration and expenses

Employee costs:

Wages and salaries

Social insurance costs

2022 €	2021 €
114,398	62,604
12,641	7,198
127,039	69,802

6 Analysis of Governance expenses

Audit Fees

2022 €	2021 €
1,865	1,230
1,865	1,230

7 Taxation

There is no taxation as the organisation has been granted charitable status by the Revenue Commissioners which provides a tax exemption.

NOTES TO THE FINANCIAL STATEMENTS - continued

8 Debtors	2022	2021
	€	€
Trade debtors	3,308	0
Insurance Prepayment	832	788
	<u>4,140</u>	<u>788</u>
9 Creditors – amounts falling due within one year	2022	2021
	€	€
Amounts falling due within one year:		
Accruals: Audit & CRO Fees	1,865	1,250
PAYE/PRSI	7,150	2,485
	<u>9,015</u>	<u>3,735</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 as at 31 December 2022.

11 Approval of financial statements

The financial statements were approved by the Board on **25 September 2023**.