

Legal Aid Board

**Annual Report and Financial Statements
For the year ended 31 December 2024**

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GENERAL INFORMATION

Board Members

Nuala Egan, Chairperson
Maurice Lawlor
Niamh O'Hanlon
Gordon Jeyes
Freda McKittrick
Catherine Keane
Tracy O'Keeffe
Michael Patrick Bourke
Patrick Durcan
Catherine Ryan
Liam Ryan
Maeve Brett
Jane McGowan

Chief Executive

Joan Crawford

Office address

Quay Street
Cahirciveen
Co. Kerry
V23 RD36

Bankers

AIB
24 Main Street
Cahirciveen
Co. Kerry
V23 YN90

Solicitors

Holmes O'Malley Sexton
Bishopsgate
Henry Street
Limerick
V94 K5R6

Auditors

Comptroller and Auditor General
3A Mayor Street Upper
Dublin 1
D01 PF72

Legal Aid Board

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT 2024

Governance

The Board of the Legal Aid Board (the "Board") was established under the Civil Legal Aid Act 1995 (as amended) (the "Act"). The functions of the Board are set out in Section 5 of the Act. The Board is accountable to the Minister for Justice, Home Affairs and Migration and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Legal Aid Board are the responsibility of the Chief Executive and the Senior Management Team. The Chief Executive and the Senior Management Team must follow the broad strategic direction set by the Board and must ensure that all board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise.

Board Responsibilities

The functions of the Board are set out in Section 5 of the Civil Legal Aid Act 1995 (as amended) (the "Act") and its responsibilities are set out in the Board's Governance Manual, as follows:

- The strategic direction of the organisation;
- Determining policy and monitoring its implementation;
- Overseeing the proper and effective management of the organisation;
- Monitoring the implementation of effective financial procedures and providing accountability;
- Approving and monitoring budgets; and
- Making certain reserved decisions.

Section 20 of the Act requires the Board of the Legal Aid Board to keep in such form as may be approved by the Minister for Justice, Home Affairs and Migration with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, all proper and usual accounts of the resources of the Legal Aid Board.

In preparing these financial statements, the Board of the Legal Aid Board is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, the Legal Aid Board's financial position and enables it to ensure that the financial statements comply with Section 20 of the Act. The maintenance and integrity of the corporate and financial information on the Legal Aid Board's website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. The Finance and Effectiveness Committee reviewed the 2024 budget at its meeting on 24 January 2024 and recommended it for approval by the Board. An evaluation of the performance of the Legal Aid Board by reference to the 2023 annual plan and budget was carried out at its January meeting on 24 January 2024.

The Board discussed the 2024 budget in detail at its meeting on 24 January 2024. A New Strategy for the period 2024 – 2026 was approved by the Board on 12 December 2023. Reflecting the objectives in that Statement of Strategy, the executive drafted an annual set of organisational priorities which can be seen to align with the strategic objectives of the revised strategy. The annual priorities were presented to the Board for review at its meeting in April 2024.

The Board reviewed the monthly financial reports throughout 2024. These reports detailed actual expenditure against the monthly profiled budget. In 2024, the Board were also presented with comprehensive reports in July, October and November which examined the year-to-date expenditure against the annual budgeted figures and forecasted outturn figures for year-end. The full-year review of the 2024 actual out-turn compared to budget for 2024 took place at the Board meeting held in February 2025.

The Board is also responsible for safeguarding the Legal Aid Board's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT 2024 - continued

Board Responsibilities - continued

The Board considers that the financial statements of the Legal Aid Board give a true and fair view of the financial performance and the financial position of the Legal Aid Board at 31 December 2024.

Board Structure

The Act makes provision for the appointment of a chairperson and 12 ordinary members to the Board. The current Board was appointed by the Minister for Justice Home Affairs and Migration.

The table below details the appointment period for the outgoing and current board members who served during 2024:

Name	Role	Date of first appointment	Date on which term expires/ resigned
Nuala Egan	Chairperson	21 February 2017*	31 October 2026
Catherine Keane	Solicitor, Cartoon Saloon	9 June 2020*	31 October 2026
Gordon Jeyes	Former Chief Executive of Tusla, the Child and Family Agency	8 November 2016*	31 October 2026
Maurice Lawlor	Department of Social Protection	8 November 2016*	31 October 2026
Freda McKittrick	Assistant Director, Barnardo's	8 November 2016*	31 October 2026
Tracy O'Keeffe	Department of Justice, Home Affairs and Migration	22 July 2021*	31 October 2026
Michael Patrick Bourke	Solicitor	1 November 2021	31 October 2026
Patrick Durcan	District Court Judge	1 November 2021	31 October 2026
Marianne Nolan	Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation	1 November 2021	resigned 2 January 2024
Niamh O'Hanlon	Civil Servant (staff member)	1 November 2021	31 October 2026
Catherine Ryan	Civil Servant (staff member)	1 November 2021	31 October 2026
Liam Ryan	Solicitor	1 November 2021	31 October 2026
Jane McGowan	Barrister	3 October 2024	31 October 2026
Maeve Brett	Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation	8 March 2024	31 October 2026

* re-appointed 1 November 2021

Committee Structure

At the start of 2024, the Board had seven committees supporting the work of the Board. A decision to consolidate the work of the Finance and Effectiveness committee into the Audit and Risk Committee resulted in six committees in place by December 2024 namely:

Appeal Committee

This Appeal Committee considers requests by legal aid applicants for decisions made by the executive in a particular case to be reversed. The Appeal Committee is chaired by Mr. Michael Bourke and met fifteen times in 2024 (2023: seventeen).

Finance and Effectiveness Committee

The Finance and Effectiveness Committee considered the Legal Aid Board's finances in detail and reported to the Board on the financial affairs and policies of the Legal Aid Board up to April 2024. This included the review of budgets and financial reports, the approval of the Legal Aid Board's financial statements and detailed consideration of financial matters in order to make appropriate recommendations to the Board and to advise management. The Finance and Effectiveness Committee was chaired by Ms. Catherine Keane and met three times in 2024, ahead of its amalgamation with the Audit and Risk Committee.

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT 2024 - continued

Committee Structure - continued

Audit and Risk Committee

The Audit and Risk Committee considered organisational and other risks identified in the risk assessment reports or otherwise and reported to the Board on the extent to which such risks were managed or mitigated in a structured and on-going basis up to April 2024. The Audit and Risk Committee was chaired by Mr. Gordon Jeyes, and held one meeting in 2024 ahead of its amalgamation with the Finance and Effectiveness Committee.

Audit, Risk and Finance Committee

The Finance and Effectiveness Committee and the Audit and Risk Committee were amalgamated to form the Audit, Risk and Finance Committee in May 2024. This new committee now supports the Board in fulfilling its responsibilities in relation to good financial governance, financial reporting, risk management and control systems.

Terms of Reference for the new Audit, Risk and Finance Committee were formally approved in June 2024. The Audit, Risk and Finance Committee is chaired by Mr. Gordon Jeyes. The Audit, Risk and Finance Committee convened seven times in 2024.

Environment Committee

The Environment Committee was established in 2022 to consider matters relating to the Government's policies in response to the challenges of climate change, to monitor and oversee the Legal Aid Board's compliance with these policies, and to examine areas of potential reform in the Legal Aid Board's own practices and policies that would assist in further reducing the climate and environmental impact of its operations. The Environment Committee is chaired by Ms. Tracy O'Keeffe and met three times in 2024.

People and Culture Committee

The role of the People and Culture Committee is to consider policies, procedures and actions as they relate to staff and the organisational culture and will report and make recommendations to the Board as deemed appropriate. The People and Culture Committee is chaired by Ms. Freda McKittrick and met four times in 2024.

Performance Committee

The Performance Committee is set up to consider the objectives of the Chief Executive and the extent to which those objectives have been achieved. The Performance Committee is chaired by Mr. Gordon Jeyes and met four times in 2024.

Strategy Committee

The role of the Strategy Committee is to support the work of the Board in relation to:

- Overseeing the implementation of the Statement of Strategy 2024 – 2026,
- Reviewing the strategic objectives and organisational priorities of the Board,
- Considering any relevant areas of reform including new areas of work, and policy initiatives or proposed legislation that may have implications for the work of the Board.

The Committee will report and make recommendations to the Board as it considers appropriate.

In early 2024, the Strategy Committee replaced what was previously known as the Strategy and Opportunity Committee. The Strategy Committee is chaired by Ms. Catherine Ryan and it met twice in 2024.

Key Personnel Changes 2024

Ms. Nuala Egan was formally appointed as Chairperson to the Statutory Board on 4 January 2024. Nuala Jackson resigned as Chairperson on 21st October 2023.

Ms. Racheal Buckley was appointed Director of Corporate Services & Criminal Legal Aid in January 2024. Ms. Teresa Doolan was appointed as Director of Human Resources in September 2024.

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT 2024 - continued

Matters specifically reserved to the Board itself

In compliance with the requirement in the Code of Practice for the Governance of State Bodies, the Board has a formal schedule of matters specifically reserved to it for decision to ensure that the direction and control of the body is firmly in its hands. In the case of the Legal Aid Board, the matters specifically reserved are:

- Significant acquisition, disposal and retirement of assets. The Board must approve acquisitions, disposals and retirement of assets with an anticipated value at or above a threshold level of €65,000; The Board is to be notified of any acquisitions/disposals/retirement of assets with a value at or above €10,000;
- No contract valued over €65,000 can be entered into, directly or by way of draw down, without the prior approval of the Board. The Audit, Risk and Finance Committee is to be notified of the awarding of contracts with a value over €10,000;
- Approval of terms of major contracts;
- Assurances of compliance with statutory and administrative requirements in relation to the approval of the appointment, number, grading, and conditions of all staff, including remuneration and superannuation;
- Approval of the Annual Budget;
- Approval of the Legal Aid Board's Corporate Plans which are prepared every 3 years;
- Approval of the annual report and financial statements consistent with the Board's obligations under the 1995 Act;
- Approval of recommendations to the Minister for the amendment of legislation;
- Approval of Legal Aid Board policy documents which it is proposed to publish or disseminate;
- Responsibility for systems of internal financial and other controls;
- Delegated authority levels and risk management policies;
- Appointment, remuneration and assessment of the performance of, and succession planning for, the Chief Executive; and
- Significant amendments to the pension benefits of the Chief Executive and staff (which may require Ministerial approval).

The Code of Practice for the Governance of State Bodies provides that the Board should meet at least twice a year without executive Board members or management present to discuss any matters deemed relevant.

In the case of the Legal Aid Board, Section 4 (6) of the Act states that the Board shall hold such and so many meetings as may be necessary for the performance of its functions.

Delegations to Management

Under the provisions of Section 10(2) of the Civil Legal Aid Act, 1995, the Board may assign certain functions to the Chief Executive. The Board has formally assigned responsibility for the day-to-day management of the provision of a legal aid and advice service to the Chief Executive, subject to the provisions of the Civil Legal Aid Act, 1995 and any Regulations made under the Act.

Specifically, the Board has assigned the following particular functions to the Chief Executive:

- Reporting to and advising the Board on the operation of the legal aid and advice service;
- Ensuring that the legal aid and advice service is administered in the most efficient and cost-effective manner;
- Decision making in relation to the provision of legal aid and advice in individual cases;
- Management of the dissemination, for the benefit of those for whom its services are made available, of information in relation to those services and their availability;
- The nomination of solicitors and barristers for the purpose of providing a person with legal aid and advice or the referral of a person to the solicitors' panel as appropriate;
- Liaison between the Board and relevant interests including its clients and the public generally;
- Monitoring and evaluating the performance of the law centres and their staff;
- Maintaining a high standard of communication with the Board, law centres and staff;
- Subject to any policy directives of the Minister and / or of the Board, policy development and the formulation and implementation of suitable strategies;
- Management of the Board's resources, including physical resources;
- Management of human resource matters; and
- Financial management, including the keeping of appropriate accounts and records as provided for in Section 20 of the Civil Legal Aid Act, 1995.

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT 2024 - continued

Delegations to Management - continued

In turn, the Chief Executive may, with the consent of the Board, specify any of these functions to be performed by a member of staff. The Board's resolutions set out the decisions taken by the Board in these matters.

The Chief Executive is accountable to the Public Accounts Committee of the Oireachtas. This is on the basis that the financial statements of the State body are audited by the Comptroller and Auditor General and laid before the Oireachtas in accordance with the State body's governing legislation.

Schedule of Attendance

In 2024, the Board held 11 board meetings. The meetings took place in a combination of videoconference and in-person formats. A schedule of attendance at the board meetings, fees and expenses paid for 2024 are set out below:

	Board	Committees of the Board								Fees €	Expenses €
		Appeal committee	Audit and risk committee	Finance and effectiveness committee	Audit, Risk & Finance Committee	Environment committee	People and culture committee	Performance committee	Strategy committee		
Number of meetings	11	15	1	3	7	3	4	4	2		
Board member											
Nuala Egan	10	4	1	3	5	1	-	4	-	11,970	-
Catherine Keane	10	3	-	2	-	-	-	3	2	7,695	54
Gordon Jeyes	10	-	1	2	7	-	-	4	-	7,695	54
Maurice Lawlor*	10	14	-	-	-	-	-	-	-	-	2,029
Freda McKittrick	10	9	1	-	-	3	3	1	-	7,695	-
Tracy O'Keefe*	10	-	1	1	6	3	-	-	1	-	-
Michael Patrick Bourke*	11	15	-	1	-	-	-	3	1	-	-
Patrick Durcan	10	13	-	3	6	-	-	-	-	7,695	2,140
Marianne Nolan*#	-	-	-	-	-	-	-	-	-	-	-
Niamh O'Hanlon*	11	-	-	-	-	-	3	-	-	-	-
Catherine Ryan*	9	-	1	-	-	-	4	-	2	-	895
Liam Ryan	9	14	-	-	-	2	-	-	-	7,695	-
Jane McGowan#	2	2	-	-	-	-	-	-	-	1,283	-
Maeve Brett*	6	-	-	-	2	-	-	-	-	-	-
Michael Flynn**	-	-	1	3	6	-	-	-	-	3,078	-
Total										54,806	5,172

*Maurice Lawlor, Tracy O'Keefe, Michael Patrick Bourke, Marianne Nolan, Niamh O'Hanlon, Catherine Ryan and Maeve Brett, who are public servants, did not receive a Board fee under the One Person One Salary principle.

**Michael Flynn is an external member of the Audit, Risk and Finance Committee only.

#Marianne Nolan resigned 2 January 2024; Jane McGowan appointed 3 October 2024.

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT 2024 - continued

Disclosures Required by the Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that the Legal Aid Board has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in August 2016. The following disclosures are required by the Code:

Employees' short-term benefits breakdown

Employees' short-term benefits in excess of €60,000 are shown in note 6(b) to the financial statements 2024.

Key management personnel

The key management personnel in the Legal Aid Board are the Chief Executive, the Director of Decision Making and External Services (Civil), the Director of Human Resources, Learning and Development, the Director of Information & Communications, the Director of Family Mediation, the Director and Regional Managers of Internal Service Delivery (Civil), the Director of Corporate and Criminal Legal Aid Services and Regional Managers under Internal Service Delivery (Civil).

The total value of short-term employee benefits for key management personnel in 2024 was €1,007,803 (2023: €908,620). The key management personnel are members of an unfunded defined benefit public sector scheme and their pension entitlements do not extend beyond the standard entitlements for such schemes.

Consultancy Costs

	2024	2023
	€	€
Property related	674,927	427,145
Human resources and information technology	22,140	170,971
Business improvement	114,263	-
	<u>811,330</u>	<u>598,116</u>

Legal costs and settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to settlements or judgements in legal actions taken against the Legal Aid Board, and the legal fees associated with these actions. The Legal Aid Board self-insures in respect of Public Liability/Employer Liability matters. A figure of €307,240 credit (2023: €80,167 expense) has been included in Litigation liabilities in 2024 for public liability. The Board reviewed the litigation accrual in the year which has led to a release of funds. The Legal Aid Board recognises the latter under Note 11 General Administration: Insurance.

It does not include legal fees incurred by the Legal Aid Board on behalf of its clients in the normal course of business, or general legal advice on other matters received by the Legal Aid Board, which is disclosed in Consultancy Costs above.

	2024	2023
	€	€
Litigation liabilities (includes public liability)	(402,935)	17,124
Legal Fees – Legal proceedings	(7,939)	23,876
	<u>(410,874)</u>	<u>41,000</u>

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT 2024 - continued

Travel and subsistence expenditure

	2024	2023
	€	€
Domestic		
- Board*	16,312	14,615
- Employees	483,167	495,695
International		
- Board	-	2,390
- Employees	894	5,460
	500,373	518,160

*Includes travel and subsistence of €5,172 paid directly to Board members in 2024 (2023: €6,188). The balance of €11,140 (2023: €10,817) relates to expenditure paid by the Legal Aid Board on behalf of the Board members.

Hospitality expenditure

Hospitality expenditure of €7,998 (2023: €5,698) was incurred by the Legal Aid Board during 2024, of which approximately €2,208 (2023: €800) was incurred for external hospitality provided. The balance of €5,760 (2023: €4,898) related to expenditure incurred under the staff support and well-being programme.

Risk Management

The Board has carried out an appropriate assessment of the Legal Aid Board's principal risks. These include issues relating to cyber security, health and safety at the Legal Aid Board's offices, data protection, and the availability of sufficient skilled staff to ensure the effective delivery of services to clients.

The Legal Aid Board has a comprehensive set of internal controls across all of its functional areas. These are reviewed annually by the Audit, Risk and Finance Committee. There is a programme of regular reporting to the Statutory Board on developments in relation to risk, including a Risk Register and Risk Realisation Report.

External Review of the Board

As outlined under the Code of Practice for the Governance of State Bodies (2016), the Board is obliged to conduct an annual self-assessment of its performance. The Annual Board Performance Review for 2024 was initiated on 12 December 2024 for all members of the Board. The final report from this review was completed in November 2025.

Public Spending Code

The Legal Aid Board seeks to obtain maximum value for all its expenditures. Its primary area of non-pay expenditure is in the referral of client cases to private legal practitioners. The fee rates for such referrals are set out by the Legal Aid Board in the terms and conditions for the panels of private legal practitioners.

In other procurements, the Legal Aid Board operates under Public Procurement Guidelines and utilises the Office of Government Procurement centralised purchasing arrangements wherever this is possible.

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT 2024 - continued

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. The Legal Aid Board was in compliance with the Code of Practice for the Governance of State Bodies in 2024.



Nuala Egan
Chairperson

Date: 15 December 2025



Joan Crawford
Chief Executive

Date: 15 December 2025

STATEMENT ON INTERNAL CONTROL 2024

Purpose and Content

The Statement on Internal Control ("SIC") is a mandatory requirement under the Code of Practice for the Governance of State Bodies 2016 ("the Code") whereby organisations set out the approach to, and responsibility for risk management, internal control and corporate governance. The SIC is tailored to reflect the size and complexity of the organisation in order to provide a full understanding of the procedures which have been put in place by the Board to provide effective internal control. The system of internal control is designed to manage rather than eliminate risk.

Board Responsibilities

As Chairperson, on behalf of the Legal Aid Board I acknowledge the Board is responsible for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code.

The system of internal control can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely manner.

In considering the effectiveness of internal controls the Board has regard, among other things, to the requirements of the Code.

Capacity to Handle Risk

The System of Internal Control and Risk Management are independent yet intrinsically linked. The control environment of the Legal Aid Board provides assurance that the organisation will achieve its objectives with an acceptable degree of residual risk. The Risk Management Framework and System of Internal Control employed ensures that risks are identified, analysed and assessed and controls are in place to manage identified risks. The system also includes ongoing monitoring to ensure that control activities are operating effectively.

Risk Management System

Risk Management forms an integral part of the business planning process of the Legal Aid Board. The Board, in accordance with the requirements of the Code and its wider governance obligations, operates an effective Risk Management System. In determining the nature and extent of the principal risks it is willing to take to achieve its strategic objectives, the Board has outlined and approved a Risk Appetite Statement, which specifies the amount of risk the organisation is willing to actively pursue, seek, accept or tolerate in the pursuit of its goals.

The Legal Aid Board has adopted and implemented a clearly defined Risk Management Policy and maintains a formal Risk Register which documents business risks and associated mitigations, controls and actions for all aspects of the Legal Aid Board's activities through the application of risk analysis techniques.

Building Organisational Capability Pertaining to Risk

The Corporate Risk Register was updated to reflect the 2024-2026 strategic objectives. Functional Risk Registers were formally introduced and developed throughout 2024. Directors have been tasked with preparing functional risk registers to ensure comprehensive risk coverage, with clearly defined mitigations, specific timelines for resolution, and a review of risk ratings. Further management training sessions on risk are planned in 2025.

A review of the Risk Appetite Statement commenced in Q3 2024 to ensure alignment with evolving organisational goals.

In 2024, the Chief Risk Officer with the support of the Senior Management Team developed an Annual Risk Management Workplan outlining 11 key areas of development. This workplan included the establishment of a set of Risk Management Procedures. Building on the Risk Management framework set out under the Legal Aid Board's own Risk Management Policy, the procedures would support the day-to-day management of risk from Site Specific Risk Assessment to the escalation of risk from the Functional to the Corporate level. In October 2024, the Chief Risk Officer provided a detailed progress report on the Risk Management System of the Legal Aid Board to the Audit, Risk and Finance Committee and subsequently the Board.

STATEMENT ON INTERNAL CONTROL 2024 - continued

Risk Management System - continued

Building Organisational Capability Pertaining to Risk

The Senior Management Team attended a risk management workshop which met in January 2024. This was facilitated by an external risk management consultant. A key focus of the workshop was to further develop knowledge of risk across the Senior Management Team and to guide the implementation of effective risk management across directorates.

Prioritising risks and continuously updating risk assessments is a crucial aspect of the Legal Aid Board's Risk Management System. Risks are assessed based on their potential impact and likelihood. This allows senior management to allocate resources strategically, focus on the most critical issues, and adapt to changing circumstances.

Additional training and support in functional risk management was provided to senior management and their operational leads throughout 2024, enhancing risk management practices across different business units. This training covered topics like identifying and mitigating functional risks, understanding functional dependencies, developing risk mitigation strategies, and ensuring compliance with relevant regulations or standards.

In September 2024, the Chief Risk Officer and the Legal Aid Board's Health and Safety Officer both embarked on a six-week Systemic Risk Management course through Trinity College Dublin. The course provided participants with an overview of how to develop systemic risk management within their organisation.

Ongoing Monitoring and Review of Risk

Of significant importance to the Board and senior management is determining the organisation's overall attitude to risk, its risk reporting arrangements, the ownership and accountability for risk and the overall risk appetite.

Audit, Risk and Finance Committee

The Legal Aid Board has established an Audit, Risk and Finance Committee as a committee of the Board to support it in fulfilling its responsibilities in relation to good financial governance, financial reporting, risk management and control systems. The Audit, Risk and Finance Committee provides advice to the Board across a range of its key financial, risk, internal control, and audit areas, as set out below. In conducting these tasks, the Audit, Risk and Finance Committee reviews the comprehensiveness of assurances provided to the Board. Such assurances are intended to provide a high level of confidence that the organisation is on track to deliver on its strategic goals and operating within the Legal Aid Board's Risk Management System. Ultimate responsibility as to the comprehensiveness of such assurances rests with the Board who must fully consider the advice and approve or amend the recommendations from the Audit, Risk and Finance Committee. This requires the Board to accept some risks while mitigating, avoiding or transferring others.

The Audit, Risk and Finance Committee continually reviews the effectiveness of controls and monitors the action taken by management including the implementation of recommendations to resolve any issues identified.

The Audit, Risk and Finance Committee's annual work plan includes the systematic review of budgetary expenditure and other financial reports, enabling appropriate recommendations to the Board and to offer advice to the senior management team. Decisions are taken either by the Board or by the senior management team, as appropriate, having regard to the recommendations and advice of the Audit, Risk and Finance Committee.

The Audit, Risk and Finance Committee make recommendations of approval of the Legal Aid Board's annual accounts to the Board and also give detailed consideration to other financial matters. The Board is responsible for the preparation of the annual report and financial statements in accordance with relevant accounting standards.

STATEMENT ON INTERNAL CONTROL 2024 - continued

Ongoing Monitoring and Review of Risk - continued

Budgetary and Financial Oversight

The Legal Aid Board has a comprehensive budgeting system in place that includes approval by the Board of annual budgets and monitoring of monthly financial reports.

The Legal Aid Board has clearly defined financial instructions and procedures, including delegated spending and authorisation limits and segregation of duties, approved by resolution of the Board.

In addition, the Board has reserved approval of expenditure on contracts with value in excess of €65,000, while the Audit, Risk and Finance Committee is notified of all contracts with value in excess of €10,000 and less than €65,000.

In addition to the monthly financial reports, the Audit, Risk and Finance Committee also considered quarterly, mid-year and nine-month reviews of finances. The mid-year review was conducted in July and the nine-month review in October of 2024 and a further financial review was considered in November 2024.

Internal Audit

The Legal Aid Board's Internal Audit function provides an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

The annual audit programme is approved by the Audit Risk and Finance Committee and one of those functions is to review all aspects of internal financial controls. The Audit, Risk and Finance Committee reviews the work and recommendations of the Internal Audit function and monitors the action taken by management to resolve any issues that have been identified.

Each year, an Internal Audit Plan is prepared, setting out the planned activity of Internal Audit function, reflecting the range of risks faced by the Legal Aid Board. The plan is submitted for approval by the Audit, Risk and Finance Committee. The Audit, Risk and Finance Committee also oversees the implementation of the plan when finalised. The Internal Audit Plan for 2024 was presented to the Audit, Risk and Finance Committee at its meeting in February 2024.

External Audit

An audit of the Legal Aid Board's internal controls was carried out by the Internal Audit Unit of the Department of Justice, Home Affairs and Migration commencing in July 2024. The audit findings provide assurance to the Board, Audit, Risk and Finance Committee and the Chief Executive Officer that an effective system of internal controls was maintained and operated by the Legal Aid Board. The audit report which sets out the findings and recommendations was presented to the Audit, Risk and Finance Committee at its meeting of 29 January 2025 and subsequently to the Board at its meeting of 30 January 2025 for review. No high priority recommendations have been made. The Senior Management Team have accepted all findings and have committed to providing regular and transparent monitoring of recommendations and the implementation of remedial actions throughout 2025, which will include quarterly review by the Audit, Risk and Finance committee.

Each year the Office of the Comptroller and Auditor General perform an audit of the Legal Aid Board's financial statements. These audits are similar in scope and nature to an audit of any other entity in accordance with applicable auditing standards; however, they can be seen to place a greater emphasis on compliance with authority commonly known as regularity and on the propriety of transactions. The audit, through the reporting of the audit opinion, gives independent assurance to the Board on the 'truth and fairness' of the financial statements of the organisation. Each year the Audit, Risk and Finance Committee discusses issues arising on the current year's audit and progress on implementation of previous recommendations outlined in management letters with external auditors.

Correspondence with the Comptroller and Auditor General, including the audit Management Letter, and any issues raised, are reviewed by senior management who give consideration to what remedial action can and should be taken. The management letter, findings, recommendations and executive responses are brought to the attention of the Audit, Risk and Finance Committee and subsequently the Board, which ensures that issues and recommendations are reviewed and actioned.

STATEMENT ON INTERNAL CONTROL 2024 - continued

Internal Control Issues

A control breach was identified in January 2024, in which a small sum was reported missing from the petty cash held in the Blanchardstown Law Centre. A subsequent investigation by line management was carried out. It appears that said control weaknesses may have predated the period of November 2023.

Internal Audit commissioned a 'bespoke' audit of Blanchardstown Law Centre which would not be limited to petty cash procedures but include compliance with the financial procedures as set out in the Legal Aid Board's Administrative Procedures Handbook.

A comprehensive report from Internal Audit on the findings of this bespoke audit was provided to senior management and to the Audit, Risk and Finance Committee in 2024. A remedial action plan has since been implemented with an increased focus on monitoring to ensuring corrective measures are embedded in practice and sustained.

Internal Audit emphasised the importance of training for both new and existing staff to foster a culture of compliance and procedural understanding. A series of additional training sessions were conducted throughout 2024 which included but were not limited to financial procedures. Internal Audit has worked closely with management to implement improvements, and further measures are planned for 2025.

Procurement

The Legal Aid Board currently operates a 'decentralised' procurement model, with procurement of goods and services currently undertaken by multiple business areas. The Legal Aid Board recognises the value of establishing a designated Procurement Officer post to strengthen compliance with procurement regulations and to embed best practice across the organisation, to ensure that the Procurement framework of the Legal Aid Board is aligned with industry norms and public procurement guidelines.

The Legal Aid Board will, in 2025, focus on strengthening its current contract management framework, with a particular emphasis on developing a robust centralised contracts register. Without a central system to track all contracts, the Board faces a higher chance of unrecorded, poorly managed, or non-compliant spending.

The Board has procurement policies and procedures to ensure compliance with procurement guidelines which reflect the recommended principles of the Department of Public Expenditure and the Office of Government Procurement (OGP).

In line with the Department of Finance Circular 40/02, the Board submits an annual report, detailing any procurement contracts over €25,000 (excl. VAT) awarded without a competitive process.

In 2024 a total of 8 (2023: 9) supply arrangements/contracts for service, each more than €25,000 in value, were identified, with a total cost of €1.1m (2023: €2.2m). These were procured without a competitive process. Several of these service support contracts have since been through a competitive procurement process with new contracts now in place/in place shortly.

Number	Subject of Contract / Purchase	Value	Reason for not having a Competitive Process
1	Managed Print Services	154,824	Goods/Services were formerly procured through a mini competition with the OGP. The contract has expired. Due to resourcing constraints and competing priorities in the unit a new tender process was not initiated in 2024. This service has been identified on the 2025 FMU Procurement workplan.
2	Maintenance premises Dublin	43,516	Support from this service provider includes a variety of tasks, including plumbing, electrical work, carpentry, painting, furniture removal and other emergency maintenance works. Engagement has commenced in 2024 with the local government operational procurement centre (LGOPC) with a view to entering into a dynamic purchasing system for suitable contractors.

STATEMENT ON INTERNAL CONTROL 2024 - continued

Number	Subject of Contract / Purchase	Value	Reason for not having a Competitive Process
3	Fixed Telephone Services	25,730	This service is tendered for through the Irish Prisons Service (IPS). The most recent contract has expired. Engagement with other business areas commenced in 2024, Further engagement with the Irish Prison Service, who will be key stakeholders in any new support contract, will commence early 2025 with a view to a solution for the wider Legal Aid Board Network.
4	Postage	384,107	This relates to rental costs and the application of credit of Franking Machine Equipment for the Legal Aid Board's network. A Request for Tender was published on e-tenders & OJEC in October 2024 an evaluation committee meeting will be held in Q1 2025, it is anticipated to be in contract by Q2 2025.
5	Translations	168,654	A Request for Tender was published on e-tenders & OJEC in October 2024. An evaluation committee meeting was scheduled for early December 2024. The contract is currently with the Data Protection Unit, who are engaging with the successful supplier.
6	Corporate Print	27,407	This is printing requirements across the Legal Aid Board including folders/ posters/ application forms/ leaflets/ complimentary slips. Revenue provided this service up to October 2022. Preliminary scoping of the Legal Aid Board's corporate print requirements commenced in 2024. This service has been identified on the 2025 FMU Procurement workplan.
7	Interpreting Services	215,998	A new contract is in place with one single service provider for interpreting services since August 2023, however, as referenced in the 2023 40_02 report, a number of historic ongoing cases which were assigned interpreters from different providers prior to contract continue to present for payment. The number of such cases should reduce significantly as cases progress through the Judicial system.
8	Off Site File Storage	85,586	The need to go into contract was identified in 2024 however, due to resourcing constraints we have been unable to initiate the tender process. Alternative solutions to off-site storage are being considered in 2025.
Total value		€1,105,821	

STATEMENT ON INTERNAL CONTROL 2024 - continued

Annual Review of Effectiveness

I confirm that the Legal Aid Board has procedures to monitor the effectiveness of its risk management and control procedures. The Board's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the AFRC which oversees their work, and the senior management within the Board who are responsible for the development and maintenance of the internal financial control framework.

I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2024.



Nuala Egan
Chairperson
Date: 15 December 2025



Joan Crawford
Chief Executive
Date: 15 December 2025



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Legal Aid Board

Opinion on financial statements

I have audited the financial statements of the Legal Aid Board for the year ended 31 December 2024 as required under the provisions of section 20 (2) of the Civil Legal Aid Act 1995. The financial statements comprise the statement of income and expenditure and retained revenue reserves, the statement of other comprehensive income, the statement of financial position, the statement of cash flows, and the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Legal Aid Board at 31 December 2024 and of its income and expenditure for 2024 in accordance with Financial Reporting Standard (FRS) 102 *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Legal Aid Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Legal Aid Board has presented certain other information together with the financial statements. This comprises the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliance with procurement rules

The Legal Aid Board has disclosed in the statement on internal control that material instances of non-compliance with relevant procurement rules occurred in respect of contracts that operated in 2024.

Seamus McCarthy
Comptroller and Auditor General

23 December 2025

Appendix to the report

Responsibilities of Board members

The governance statement and Board members' report sets out the Board members' responsibilities. The Board is responsible for

- the preparation of annual financial statements of the Legal Aid Board in the form prescribed under section 20 (1) of the Civil Legal Aid Act 1995
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- 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.

Responsibilities of the Comptroller and Auditor General

I am required under section 20 (2) of the Civil Legal Aid Act 1995 to audit the financial statements of the Legal Aid Board and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I 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 my 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.
- I 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 internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Legal Aid Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Legal Aid Board to cease to continue as a going concern.
- I 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.

I 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 I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

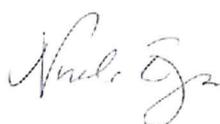
I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES
For the year ended 31 December 2024

	Notes	2024 €	2023 €
Income			
State funding	2	55,067,000	54,065,000
Net deferred funding for pensions	3	(1,000)	(71,129)
Contributions from aided persons		1,312,910	1,374,635
Costs recovered		708,467	854,320
Other income	4	447,380	304,117
		<u>57,534,757</u>	<u>56,526,943</u>
Expenditure			
Salaries and related expenses	6a	31,505,141	28,335,532
Pension costs	3	2,000	2,000
Fees to board members	8	54,806	58,909
Accommodation and establishment expenses	9	6,579,442	6,180,599
Legal fees and expenses	10	38,465,659	13,166,171
General administration	11	2,031,296	2,435,403
Depreciation	12	1,484,112	1,344,543
Audit fee		26,100	24,750
		<u>80,148,556</u>	<u>51,547,907</u>
(Deficit)/surplus for the year before appropriations		(22,613,799)	4,979,036
Transfer to capital account	5	<u>(1,623,796)</u>	<u>(503,290)</u>
(Deficit)/surplus for the year after appropriations		(24,237,595)	4,475,746
Revenue reserves at the start of the year		<u>(6,935,393)</u>	<u>(11,411,139)</u>
Revenue reserves at the end of the year		<u>(31,172,988)</u>	<u>(6,935,393)</u>

All income and expenditure for the year 31 December 2024 relates to continuing activities at the statement of financial position date.

Notes 1 to 21 form part of these financial statements.



Nuala Egan
 Chairperson
 Date: 15 December 2025



Joan Crawford
 Chief Executive
 Date: 15 December 2025

STATEMENT OF OTHER COMPREHENSIVE INCOME
For the year ended 31 December 2024

	Notes	2024 €	2023 €
(Deficit)/surplus for the year before appropriations		(22,613,799)	4,979,036
Experience losses on retirement benefit obligations	3	2,000	2,000
Adjustments to retirement benefits funding	3	(2,000)	(2,000)
Total comprehensive income for the financial year		<u>(22,613,799)</u>	<u>4,979,036</u>

Notes 1 to 21 form part of these financial statements.



Nuala Egan
Chairperson
Date: 15 December 2025

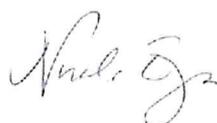


Joan Crawford
Chief Executive
Date: 15 December 2025

STATEMENT OF FINANCIAL POSITION
As at 31 December 2024

	Notes	2024 €	2023 €
Fixed assets			
Property, plant and equipment	12	<u>5,105,712</u>	<u>3,481,916</u>
Current assets			
Receivables	13	1,351,214	1,413,734
Cash at bank and in hand	14	<u>6,355,478</u>	<u>10,600,250</u>
		<u>7,706,692</u>	<u>12,013,984</u>
Creditors - amounts falling due within one year			
Creditors and accruals	15	(16,148,409)	(16,969,314)
Clients' funds	16	<u>(2,755,232)</u>	<u>(1,980,063)</u>
		<u>(18,903,641)</u>	<u>(18,949,377)</u>
Net current liabilities		(11,196,949)	(6,935,393)
Total assets less current liabilities		<u>(6,091,237)</u>	<u>(3,453,477)</u>
Creditors – amounts falling after more than one year			
Accruals for unbilled legal fees	15	(19,976,039)	-
Deferred retirement benefit obligation funding	3	60,000	59,000
Retirement benefit obligations	3	<u>(60,000)</u>	<u>(59,000)</u>
		<u>(19,976,039)</u>	<u>-</u>
Net liabilities		<u>(26,067,276)</u>	<u>(3,453,477)</u>
Represented by:			
Retained revenue reserves		(31,172,988)	(6,935,393)
Capital account	5	<u>5,105,712</u>	<u>3,481,916</u>
Total equity		<u>(26,067,276)</u>	<u>(3,453,477)</u>

Notes 1 to 21 form part of these financial statements.



Nuala Egan
 Chairperson
 Date: 15 December 2025



Joan Crawford
 Chief Executive
 Date: 15 December 2025

STATEMENT OF CASH FLOWS
For the year ended 31 December 2024

	Notes	2024 €	2023 €
Net cash flows from operating activities			
(Deficit)/surplus for the year before appropriations		(22,613,799)	4,979,036
Depreciation of property, plant and equipment		1,484,112	1,344,543
Bank interest received		-	2,208
Interest paid on client settlements		-	(606)
Decrease/(increase) in debtors		62,520	(316,367)
Increase/(decrease) in creditors		19,155,134	(2,269,317)
Increase/(decrease) in client funds		775,169	(1,012,080)
Net cash flows from operating activities		<u>(1,136,864)</u>	<u>2,727,417</u>
Net cash flows from investing activities			
Payments to acquire fixed assets		<u>(3,107,908)</u>	<u>(1,847,833)</u>
Net cash flows from investing activities		<u>(3,107,908)</u>	<u>(1,848,439)</u>
Net (decrease)/increase in cash and cash equivalents		<u>(4,244,772)</u>	<u>879,584</u>
Cash and cash equivalents at 1 January		10,600,250	9,720,666
Cash and cash equivalents at 31 December		<u>6,355,478</u>	<u>10,600,250</u>

Notes 1 to 21 form part of these financial statements.



Nuala Egan
 Chairperson
 Date: 15 December 2025



Joan Crawford
 Chief Executive
 Date: 15 December 2025

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

General

The Legal Aid Fund (the "Fund"), which is provided for under Section 19 of the Civil Legal Aid Act, 1995 (the "Act"), is managed by a Legal Aid Board ("the Board") appointed by the Minister for Justice, Home Affairs and Migration. The Fund consists of all the financial resources of the Legal Aid Board.

Basis of Preparation

The financial statements of the Legal Aid Board for the year ended 31 December 2024 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC).

The financial statements have been prepared using the accrual basis of accounting, except where stated in the accounting policies below, and in accordance with generally accepted accounting principles under the historical cost convention and in the form approved by the Minister for Justice, Home Affairs and Migration with the consent of the Minister for the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Going Concern

The Legal Aid Board is a statutory body established under the Act. The financing of the Legal Aid Board's activities is predominantly met by grant and exchequer funding from the Department of Justice, Home Affairs and Migration.

The statement of financial position at 31 December 2024 shows an excess of liabilities over assets of €26,067,276 (2023: €3,453,477). This deficit arises from the timing difference between receipt of funding to pay liabilities for legal services when they are due for payment and the provision for these liabilities that is recognised in these accounts under the accrual basis of accounting.

As provided in previous years, a letter of ongoing support has been received from the Department of Justice, Home Affairs and Migration confirming that the Legal Aid Board's activities will be funded into the future.

The Board takes the view that the going concern accounting convention applies to the financial statements which represent the operations of the Legal Aid Board as long as the provisions of the Act remain in existence.

The Board knows of no review of its operations or intention to suspend its activities or merge it with other organisations. It has therefore been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

State Funding

Income under this heading is accounted for on a cash receipts basis.

Contributions from Aided Persons

Due to the nature of this income, i.e., contributions from persons of modest means, it is considered prudent to account for such income on a cash receipts basis.

NOTES TO THE FINANCIAL STATEMENTS – continued

1 Accounting Policies – continued

Costs Recovered

The Legal Aid Board may recover the costs of providing legal services from:

- (a) The other party to a dispute, either as a result of a court order or as part of an agreement to settle a dispute, or
- (b) From the legally aided person, out of moneys/property received by the person as a result of the provision of legal services.

The costs are accounted for on a cash receipts basis.

Property, plant and equipment and related depreciation

Property, plant and equipment is shown on the statement of financial position at cost less accumulated depreciation.

Depreciation, which is calculated over the useful life of the assets using the straight-line method, is charged at the following annual rates:

Leases, office furniture & equipment and premises fit out	20%
Computer equipment	33%

A half year's depreciation is charged in the year of purchase and in the year of disposal.

Clients' Funds

These funds represent the gross amounts plus interest accrued, which were held by the Legal Aid Board on foot of awards or settlements made in favour of clients represented by the Legal Aid Board. The Legal Aid Board may recover from there the total cost of providing such legal services and the balance is paid to the persons represented.

Capital Account

The capital account represents the unamortised amount of income used to purchase property, plant and equipment.

Employee benefits

Short term benefits

Short term benefits such as wages and salaries, holiday pay and other are recognised as an expense in the year in which the employees render the related services. Benefits that are accrued at year end are included in the payables figure in the Balance Sheet.

Retirement Benefit Obligations

Civil Service Superannuation Scheme

As at 31 December 2024, there are 233 (2023: 234) staff of the Legal Aid Board who are in the civil service superannuation scheme and the pension liabilities for these staff are not included in the Legal Aid Board's financial statements. Staff pension contributions in respect of these staff are remitted by the Legal Aid Board to the Department of Justice, Home Affairs and Migration.

As at 31 December 2024, the Legal Aid Board continues to recognise the pension liability for a single retired individual who was a member of the Family Support Agencies Superannuation scheme and whose pension liabilities were not affected by the commencement of Section 122 of Courts and Civil Law (miscellaneous provisions) Act 2023 (2023: 1).

NOTES TO THE FINANCIAL STATEMENTS – continued

1 Accounting Policies – continued

Employee benefits - continued

Single Public Services Pension Scheme ('Single Scheme')

The Legal Aid Board operates the Single Public Services Pension Scheme ('Single Scheme') which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. As at 31 December 2024, there were 338 (2023: 305) staff who were members of the single scheme. The Single Scheme members' contributions of general staff are remitted to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. At present, the pension liability for these staff is not included in the Legal Aid Board's financial statements.

Administration of certain Legal Aid Schemes

The Legal Aid Board administers certain legal aid schemes on behalf of the Department of Justice, Home Affairs and Migration, these being the Garda Station Legal Advice ad-hoc scheme, the Attorney General ad-hoc scheme and the Criminal Assets Bureau ad-hoc scheme which was transferred to the Legal Aid Board with effect from 1 January 2014. The costs of administering these schemes continue to be met directly from the Department of Justice, Home Affairs and Migration B.12 and B.13. A Government decision in 2010 determined that the main criminal legal aid scheme should come under the administration of the Legal Aid Board. This requires a legislative change and publication of a Criminal Legal Aid Bill is awaited.

Provision for unbilled legal fees

The liability to pay unbilled legal fees resulting from legal aid certificates issued but which is unbilled at 31 December 2024 is calculated based on the number of outstanding legal aid certificates and estimates of cost and time since the certificate was issued. The amount of the provision falling due within twelve months is shown within current liabilities; the amount of the provision falling after twelve months is shown in non-current liabilities.

Changes in estimation techniques

In 2024 the Legal Aid Board revised its methodology used to calculate the provision for unbilled legal fees. The Legal Aid Board estimates the amount of expenditure required to settle commitments made in respect of Legal fees, Counsel fees and the various Private Practitioner Schemes administered by the Legal Aid Board which are unbilled at the end of the year. The revised methodology results in the recognition of a provision for unbilled legal fees of €33,834,736 as at 31 December 2024 and estimates the time over which the unbilled legal fees will be presented for payment.

Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

a) Provision for unbilled legal fees

The Legal Board operates several private practitioner panels to engage external services to support the Legal Aid Board's service delivery. The Legal Aid Board issues legal aid certificates to enable its clients to avail of these external services and commits to paying the authorised costs for legal aid certificate is issued. At the end of each financial year the Legal Aid Board estimates the amount of expenditure required to settle any unbilled fees in respect of these legal aid certificates. When estimating the provision the Legal Aid Board considers the historical payment patterns for similar legal aid certificates, the aging of the outstanding certificates and the amount of historical payment data related to the specific panels. These factors are regularly reviewed and the method of calculating the estimate is revised if necessary. Changes in the assumptions applied could have a significant impact on the estimate.

Legal Aid Board

NOTES TO THE FINANCIAL STATEMENTS – continued

2 State Funding	2024 €	2023 €
State Funding was received from Vote 24 – Department of Justice, Home Affairs and Migration as follows:		
B.11 Grant	55,067,000	54,065,000

The Legal Aid Board received a letter from the Department of Justice, Home Affairs and Migration acknowledging its financial position and confirming that it will continue to be funded.

3 Retirement Benefit Obligations

As at December 31 2024, the Legal Aid Board continues to recognise the pension liability for a single retired individual whose pension liabilities were not affected by the commencement of Section 122 of Courts and Civil Law (miscellaneous provisions) Act 2023.

From 31 July 2023, the Legal Aid Board ceased to have responsibility for the payment of retired solicitors' pensions due to the commencement of Section 122 of Courts and Civil Law (Miscellaneous Provisions) Act 2023. Accordingly, the Legal Aid Board's pension liability for these retired and former solicitor staff of the Legal Aid Board was derecognised from the enactment of this legislation and their pensions fall due to be paid from the main superannuation vote after 31 July 2023. The corresponding deferred funding asset for the payment of these pensions was also derecognised on the same date. No actuarial valuation was performed at the date of the de-recognition of the pension liability and as a result no actuarial gain/loss or other items of income/expense arising from changes in actuarial assumptions were recognised in the financial statements in 2023. There was no net impact on the income and expenses recognised as they were be offset by the movement in the deferred funding assets to settle the pension liability.

Until 31 July 2023, retirement benefit obligations were calculated for solicitor pensioners who retired prior to 1 June 2014 and their dependents. In accordance with section 11 of the Civil Legal Aid Act, 1995 the Minister designated Legal Aid Board solicitors as civil servants in the service of the State with effect from 1 June 2014. As a result, all liabilities for solicitors serving on that date transferred to the Superannuation Vote.

(a) Analysis of total retirement benefits charged to income and expenditure	2024 €	2023 €
Interest on retirement benefit obligations	2,000	2,000
Employee contributions	-	(321,851)
	<u>2,000</u>	<u>(319,851)</u>
(b) Movement in retirement benefit obligation during the financial year	2024 €	2023 €
Net liability at 1 January	59,000	11,883,250
Interest costs	2,000	2,000
Actuarial loss	2,000	2,000
Retirement benefits paid in the year	(3,000)	(394,980)
Transfer of retirement benefit obligation to main superannuation vote	-	(11,433,270)
Net liability at 31 December	<u>60,000</u>	<u>59,000</u>

NOTES TO THE FINANCIAL STATEMENTS – continued

3 Retirement Benefit Obligations – continued

(c) Deferred funding asset for retirement benefits	2024	2023
	€	€
The net deferred funding for retirement benefits recognised in the Income and expenditure account was as follows:		
Interest costs	2,000	2,000
State grant applied to pay retirement benefits	(3,000)	(394,980)
Refundable contributions retained to meet current costs	-	321,851
	<u>(1,000)</u>	<u>(71,129)</u>

The deferred funding asset for retirement benefits as at 31 December 2024 amounted to €0.060m (2023: €0.059m).

(d) History of defined benefit obligations	2024	2023
	€	€
Defined benefit obligation	60,000	59,000
Experience losses	(2,000)	(2,000)
Percentage of the present value of the scheme liability	3%	3%

(e) General description of the scheme

The retirement benefits scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current "model" public sector scheme regulations. The scheme provides a pension (eightieths per year of services), a gratuity or lump sum (three eightieth per year of service) and spouse's and children's pensions. Normal retirement age is a member's 65th birthday, and pre 2004 members have an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

The valuation used for FRS 102 disclosures has been based on a full actuarial valuation (2024) by a qualified independent actuary taking account of the requirements of the FRS102 in order to assess the scheme liabilities at 31 December 2024.

The principal actuarial assumptions were as follows:	2024	2023
Rate of increase in salaries	4.00%	3.75%
Rate of increase in pensions in payment	3.50%	3.25%
Discount rate	3.30%	3.15%
Inflation rate	2.50%	2.25%

The average future life expectancy according to the mortality tables used to determine the pension liabilities were as follows:

Year of attaining age 65		
Life expectancy – male	22.2 years	22.1 years
Life expectancy – female	24.5 years	24.4 years

NOTES TO THE FINANCIAL STATEMENTS – continued

4 Other income	2024	2023
	€	€
Interest received and receivable	16,648	(1,215)
Sundry receipts	430,732	305,332
	<u>447,380</u>	<u>304,117</u>

5 Capital account	2024
	€
Balance at 1 January	3,481,916
Transfer from income and expenditure account	
Income used to purchase fixed assets	3,107,908
Income amortised in year in line with depreciation of assets	(1,484,112)
	<u>1,623,796</u>
Balance at 31 December	<u>5,105,712</u>

6 Employees

a) Employee Numbers and Costs

As at 31 December 2024, 571 (2023: 544) whole time equivalents were employed in the Legal Aid Board. The average number of employees in the Legal Aid Board during the year was 569 (2023 – 511). Aggregate employee benefits were as follows:

	2024	2023
	€	€
Staff short-term benefits	28,687,183	25,833,746
Employer PRSI	2,817,958	2,501,786
	<u>31,505,141</u>	<u>28,335,532</u>

Staff short term benefits do not include the value of retirement benefits earned in the period. €734,297 (2023: €667,868) was deducted from staff by way of additional superannuation contribution and was paid over to the Department of Justice, Home Affairs and Migration.

The total value of short-term employee benefits for key management personnel in 2024 was €1,007,803 (2023: €908,620). The key management personnel are members of an unfunded defined benefit public sector scheme and their pension entitlements do not extend beyond the standard entitlements for such schemes.

NOTES TO THE FINANCIAL STATEMENTS – continued

6 Employees (continued)

a) Employee Numbers and Costs (continued)

b) Employee numbers by salary category	2024	2023
	No.	No.
€60,000 to €69,999	38	26
€70,000 to €79,999	43	55
€80,000 to €89,999	29	23
€90,000 to €99,999	21	11
€100,000 to €109,999	12	8
€110,000 to €119,999	3	4
€120,000 to €129,999	2	1
€130,000 to €149,999	-	1
€150,000 to €159,999	1	-

7 Chief executive officer salary and expenses	2024	2023
	€	€
CEO salary	157,546	162,465
CEO expenses	10,774	9,539
	<u>168,320</u>	<u>172,004</u>

The CEO is a member of an unfunded defined benefit public sector scheme and her pension entitlements do not extend beyond the standard entitlements for such schemes. The value of retirement benefits earned is not included above.

8 Board members fees and expenses	2024	2023
	€	€
Board members fees	54,806	58,909
Board members expenses	16,312	17,005
	<u>71,118</u>	<u>75,914</u>

NOTES TO THE FINANCIAL STATEMENTS – continued

9 Accommodation and establishment expenses	2024	2023
	€	€
Rents	3,043,237	3,020,796
Cleaning	421,999	356,078
Lighting and heating	416,884	601,362
Maintenance – premises	1,070,437	1,190,851
Maintenance – equipment and computers	1,626,885	1,011,512
	<u>6,579,442</u>	<u>6,180,599</u>

10 Legal fees and expenses	2024	2023
	€	€
Counsel fees	7,906,259	4,532,304
Witness/ancillary fees (incl. expert witness fees)	3,948,598	3,050,806
Private practitioner schemes (incl. international protection)	24,573,143	2,884,715
Abhaile scheme	47,526	1,260,481
Private mediators	174,432	80,587
Litigation liabilities*	(100,559)	(35,478)
Other professional fees	984,616	672,034
Other expenses (includes training)	931,644	720,722
	<u>38,465,659</u>	<u>13,166,171</u>

*At December 31 2024, the Legal Aid Board was subject to a number of claims in respect of litigation liabilities. As at year end, the Legal Aid Board has accrued €0 (2023: €252,998) in respect of these matters and treat potential legal litigation liabilities as a contingent liability.

11 General administration	2024	2023
	€	€
Stationery and office expenses	625,474	631,857
Books and printing	70,774	52,671
Postage and telephone	1,083,161	1,096,371
Insurance*	(248,486)	136,344
Travel and subsistence	500,373	518,160
	<u>2,031,296</u>	<u>2,435,403</u>

At December 31 2024, the Legal Aid Board was subject to a number of claims in respect of public liability and professional negligence. The Legal Aid Board does not accrue for these liabilities and instead treat potential legal litigation liabilities as a contingent liability.

NOTES TO THE FINANCIAL STATEMENTS – continued

12 Property, plant and equipment	Leases €	Office furniture €	Equipment and computers €	Premises fit out €	Total €
Cost					
At 1 January 2024	1,364,334	760,374	5,559,214	10,317,834	18,001,756
Additions	-	-	-	3,107,908	3,107,908
Disposals	-	-	(126,694)	-	(126,694)
At 31 December 2024	<u>1,364,334</u>	<u>760,374</u>	<u>5,432,520</u>	<u>13,425,742</u>	<u>20,982,970</u>
Accumulated depreciation					
At 1 January 2024	1,364,334	758,738	5,319,637	7,077,131	14,519,840
Charge for the year	-	1,453	142,558	1,340,101	1,484,112
Disposals	-	-	(126,694)	-	(126,694)
At 31 December 2024	<u>1,364,334</u>	<u>760,191</u>	<u>5,335,501</u>	<u>8,417,232</u>	<u>15,877,258</u>
Net book value					
31 December 2024	<u>-</u>	<u>183</u>	<u>97,019</u>	<u>5,008,510</u>	<u>5,105,712</u>
1 January 2024	<u>-</u>	<u>1,636</u>	<u>239,577</u>	<u>3,240,703</u>	<u>3,481,916</u>

13 Receivables	2024 €	2023 €
Prepayments:		
Rent	166,216	195,120
Maintenance – premises, computers and equipment	395,183	438,214
Salaries	21,153	204,300
Other	349,422	207,191
Practicing certificates	419,240	368,909
	<u>1,351,214</u>	<u>1,413,734</u>

14 Cash at bank and in hand	2024 €	2023 €
Cash at bank and in hand	<u>6,355,478</u>	<u>10,600,250</u>

NOTES TO THE FINANCIAL STATEMENTS – continued

15 Payables	2024	2023
	€	€
Amounts falling due within one year		
Trade creditors	721,610	1,016,678
Provision for unbilled legal fees	13,858,697	13,450,588
Accruals	1,568,102	2,502,048
	<u>16,148,409</u>	<u>16,969,314</u>
Amounts falling due after more than one year		
Provision for unbilled legal fees	19,976,039	-
	<u>19,976,039</u>	<u>-</u>

At 31 December 2024, the Legal Aid Board had a number of ongoing cases where the matter of fees had not yet been settled. In accordance with its operating policy on these matters the Legal Aid Board makes partial provision against these fees based on a statistical model which recognises the average term to crystallise for such costs. This model is applied consistently across all cases handled. The Legal Aid Board estimates the value of unbilled fees in respect of live cases each year to arrive at the amounts provided within the accounts as a provision. The amount is an estimate of the expenditure required to settle any obligation at the balance sheet date.

At 31 December 2024, the amount provided for, in relation to unbilled cases was €33,834,736 (2023: €13,450,588). In estimating the provision, the Legal Aid Board has adopted prudent measurement techniques based on the latest data available. No income is anticipated for cases that may recover costs.

	2024	2023
	€	€
Balance at 1 January	13,450,588	16,176,319
Additions and increase to provision	36,779,048	10,264,032
Payments	(16,394,900)	(12,989,763)
Balance at 31 December	<u>33,834,736</u>	<u>13,450,588</u>
Split between:		
Current liabilities	13,858,697	13,450,588
Non-current liabilities	19,976,039	-
	<u>33,834,736</u>	<u>13,450,588</u>

NOTES TO THE FINANCIAL STATEMENTS – continued

16 Clients' funds	2024	2023
	€	€
Balance at 1 January (gross)	1,980,063	2,992,141
Interest accrued	187	1,497
	<hr/>	<hr/>
Balance at 1 January (net of interest)	1,980,250	2,993,638
Add awards/settlements received during the year	18,841,188	13,231,621
Less settlements paid out, including interest allowed and costs recovered	(18,064,342)	(14,245,009)
	<hr/>	<hr/>
Balance at 31 December (net of interest)	2,757,096	1,980,250
Interest accrued	(1,864)	(187)
	<hr/>	<hr/>
Balance at 31 December (gross)	<u>2,755,232</u>	<u>1,980,063</u>

17 Commitments and contingencies

(a) Commitments under operating leases

The Legal Aid Board occupies premises at Cahirciveen, Co. Kerry and operates out of a number of other centres throughout the country. The Board has commitments to pay rent of €24,953,655 (2023: €19,972,154) in future years as follows:

	2024	2023
	€	€
Less than one year	2,514,030	2,685,317
Between two and five years	6,128,940	5,310,096
After more than five years	16,310,685	11,976,741
	<hr/>	<hr/>
Balance at 31 December (gross)	<u>24,953,655</u>	<u>19,972,154</u>

(b) Capital commitments

Commitments relating to capital projects commenced in 2024 amounted to €33,000 (2023: €121,666).

(c) Contingent liabilities

The Legal Aid Board is subject to a number of legal cases, the outcome or quantification of any potential liability cannot be estimated with reasonable certainty at this time.

(d) Contingent assets

Contributions due to be received from aided persons are a contingent asset due to the uncertainty around the realisation of the benefits from the contributions. It is impracticable to estimate the financial effects of these contingent assets.

18 Holiday Pay Accrual

The accrual for holiday pay as at 31 December 2024 is €483,402 (2023: €727,647).

NOTES TO THE FINANCIAL STATEMENTS – continued

19 Related Party Transactions

Key management personnel are the Chief Executive Officer, the Director of Decision Making and External Services (Civil), the Director of Human Resources, the Director of Information & Communications, the Director of Family Mediation, the Director of Internal Service Delivery (Civil), and the Director of Corporate and Criminal Legal Aid Services. The details regarding the CEO pay and expenses are disclosed in Note 7.

The Legal Aid Board complies with the Code of Practice for the Governance of State Bodies issued by the Department of Finance in relation to the disclosure of interests by the Board members and its staff. Formal procedures exist to ensure adherence with this requirement of the code.

During 2024, Nuala Jackson received €nil (2023: €22,524), Nuala Egan received €9,594 (2023: €7,196) and Jane McGowan received €4,164 as a result of work carried out in their capacity as Barristers on the Legal Aid Board Barristers Panel. In addition, Liam Ryan received €7,916 (2023: €5,421) in 2024 as a result of work carried out under a related company name listed on the District Court PP panel.

20 Events after Reporting Period

There are no events between the reporting date and the date of approval of these Financial Statements for issue that require adjustment to the Financial Statements.

21 Approval of Financial Statements

The Financial Statements were approved by the Board on 19 June 2025.