

Irish Penal Reform Trust Limited
(A company limited by guarantee, without a share capital)

Directors' Report and Financial Statements
for the year ended 31 December 2014

Company Number: 218442

Irish Penal Reform Trust Limited
(A company limited by guarantee, without a share capital)
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Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

DIRECTORS' AND OTHER INFORMATION

Directors

Michael O'Flaherty (Appointed 22nd October 2014)
Kevin Gregory (Appointed 26th February 2015)
Seamus Taylor
Kathleen Leader
Christine Littlefield
Eddie Darcy
Johnny Connolly
Joan O'Flynn (Appointed 22nd October 2014)
Niall Walsh
Joe Barry
Kevin Warner
Mary Rogan (Resigned 22nd October 2014)
Paddy Richardson (Resigned 22nd October 2014)
Paul MacKay (Resigned 7th January 2015)

Company Secretary

Kathleen Leader

Company Number

218442

Registered Office and Business Address

MACRO
1 Green street,
Dublin 7.
Dublin
Ireland

Auditors

Garland McDonald & Co
Chartered Accountant and Registered Auditor
181 Howth Road
Killester
Dublin 3

Bankers

Allied Irish Bank PLC
1 Lower Baggot Street
Dublin 2

Bank of Ireland PLC
33 Arran Quay,
Smithfield,
Dublin 7

Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

DIRECTORS' REPORT

for the year ended 31 December 2014

The directors present their report and the audited financial statements for the year ended 31 December 2014.

Principal Activity and Review of the Business

The principal activity of the company is the promotion of the constructive treatment of persons deprived of their liberty by law in the Republic of Ireland.

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

Principal Risks and Uncertainties

The Directors have identified that the key risk and uncertainties the Charity faces relate to the risk of a decrease in the level of donations and the potential increase in compliance requirement in accordance with company, health and safety, taxation and other legislation.

The charity mitigates these risks as follows:

- The charity continually monitors the level of activity, prepares and monitors its budgets targets and projections. The charity has a policy of maintaining significant cash reserves and it has also developed a strategic plan which will allow for the diversification of funding and activities:
- The charity closely monitors emerging changes to regulations and legislation on an on-going basis.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff.

Financial Results

The surplus for the year after providing for depreciation amounted to €102,336 (2013 - €4,084).

Directors

The current directors are

Michael O'Flaherty
Kevin Gregory
Seamus Taylor
Kathleen Leader
Christine Littlefield
Eddie Darcy
Johnny Connolly
Joan O'Flynn
Niall Walsh
Joe Barry
Kevin Warner

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

Auditors

The auditors, Garland McDonald & Co, have indicated their willingness to continue in office in accordance with the provisions of Section 380 of the Companies Act, 2014.

Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

DIRECTORS' REPORT

for the year ended 31 December 2014

Accounting Records

To ensure that proper books and accounting records are kept in accordance with Section 202 Companies Act, 1990, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The books of account are maintained at the company's office at MACRO, 1 Green street, Dublin 7. Dublin.

Signed on behalf of the board

Michael O'Flaherty
Director

Kevin Gregory
Director

Date: 25 August, 2015

Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 December 2014

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

Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and the surplus or deficit of the company for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland and Irish law).

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They 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.

Signed on behalf of the board

Michael O'Flaherty
Director

Kevin Gregory
Director

Date: 25 August, 2015

INDEPENDENT AUDITOR'S REPORT

to the Members of Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

We have audited the financial statements of Irish Penal Reform Trust Limited for the year ended 31 December 2014 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' report to identify materials inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2014 and of its results for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014.

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.

Tanya Best
for and on behalf of
GARLAND MCDONALD & CO
Chartered Accountants and Registered Auditor
181 Howth Road
Killester
Dublin 3

Date: 25 August, 2015

Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2014

| | Notes | Unrestricted funds 2014 € | Restricted funds 2014 € | Total funds 2014 € | Total funds 2013 € |
|---------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income | 3 | 271,828 | 105,935 | 377,763 | 367,059 |
| Expenditure | 6 | 190,926 | 84,501 | 275,427 | 362,975 |
| Total funds at 31 December 2014 | | 80,902 | 21,434 | 102,336 | 4,084 |

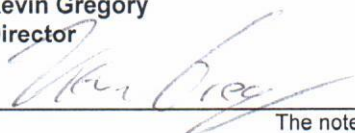
The company has no recognised gains or losses other than the surplus for the year. The results for the year have been calculated on the historical cost basis. The company's income and expenses all relate to continuing operations.

Approved by the board on Date: 25 August, 2015 and signed on its behalf by

Michael O'Flaherty
Director



Kevin Gregory
Director



The notes on pages 11 to 18 form part of the financial statements

Irish Penal Reform Trust Limited
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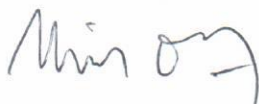
BALANCE SHEET

as at 31 December 2014

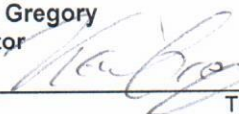
| | Notes | 2014 € | 2013 € |
|--|-------|----------------|----------------|
| Fixed Assets | | | |
| Tangible assets | 7 | - | 718 |
| Current Assets | | | |
| Debtors | 8 | 84,904 | 9,280 |
| Cash at bank and in hand | | 189,140 | 121,631 |
| | | <u>274,044</u> | <u>130,911</u> |
| Creditors: Amounts falling due within one year | 9 | (69,389) | (29,310) |
| Net Current Assets | | <u>204,655</u> | <u>101,601</u> |
| Total Assets less Current Liabilities | | <u>204,655</u> | <u>102,319</u> |
| Reserves | | | |
| Income and expenditure account | 12 | 204,655 | 102,319 |
| Members' Funds | 13 | <u>204,655</u> | <u>102,319</u> |

Approved by the board on Date: 25 August, 2015 and signed on its behalf by

Michael O'Flaherty
Director



Kevin Gregory
Director



The notes on pages 11 to 18 form part of the financial statements

Irish Penal Reform Trust Limited
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CASH FLOW STATEMENT

for the year ended 31 December 2014

| | Notes | 2014 € | 2013 € |
|--|-------|----------------|----------------|
| Net cash inflow from operating activities | 14 | 68,320 | 4,417 |
| Capital expenditure | 14 | - | (707) |
| Movement in cash in the year | | <u>68,320</u> | <u>3,710</u> |
| Reconciliation of net cash flow to movement in net funds (Note 14) | | | |
| Movement in cash in the year | | 68,320 | 3,710 |
| Net funds at 1 January 2014 | | <u>120,770</u> | <u>117,060</u> |
| Net funds at 31 December 2014 | | <u>189,090</u> | <u>120,770</u> |

Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2014

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Income

Income is received mainly from the company's grantors, Atlantic Philanthropies and Joseph Rowntree. Other income is received from donations and membership subscriptions.

Restricted funds

Restricted funds consist of funds received which can only be used for the purpose for which they are specified by the donors or which have been raised by the Company for particular purposes. These purposes are consistent with the objects of the Company.

Unrestricted funds

Unrestricted funds consist of funds received which the Company can spend based at its own discretion to enable it to achieve its objectives.

Tangible fixed assets and depreciation

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

| | |
|--------------------|---------------------|
| Website Costs | - 20% Straight Line |
| Computer Equipment | - 33% Straight Line |

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Taxation

The company is a registered charity and therefore no corporation tax is applicable.

2. APB Ethical Standards – Provisions available to Small Entities

As a small entity under the provisions of the APB in relation to Ethical Standards we engage our auditor to provide basic bookkeeping and accounts preparation.

Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2014

continued

3 INCOME

The income for the year has been derived from:-

| | Unrestricted funds 2014 € | Restricted funds 2014 € | Total funds 2014 € | Total funds 2013 € |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Atlantic Philanthropies | 200,000 | - | 200,000 | 250,000 |
| Membership and donations | 5,303 | - | 5,303 | 5,787 |
| Additional grants | 125 | - | 125 | 3,825 |
| Irish Research Council PHD | - | 16,000 | 16,000 | 13,333 |
| Income received for legal case | - | - | - | 31,980 |
| EU- Grant children behind bars | - | 9,800 | 9,800 | - |
| EU- Grant remand and pre-trial detention project | - | 25,656 | 25,656 | - |
| The American Ireland Fund | 5,000 | - | 5,000 | 5,000 |
| The Community Foundation of Ireland | 7,320 | - | 7,320 | - |
| EU- Grant prison litigation network | - | 54,479 | 54,479 | - |
| SSGT Project Grant | 6,000 | - | 6,000 | - |
| Grantee Activities | - | - | - | 1,756 |
| Maternity Benefit | - | - | - | 6,969 |
| Joseph Rowntree Charitable Trust | 48,000 | - | 48,000 | 48,000 |
| Miscellaneous Corporate / Project Funding | 80 | - | 80 | 409 |
| | <u>271,828</u> | <u>105,935</u> | <u>377,763</u> | <u>367,059</u> |

Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2014

continued

| 4. OPERATING SURPLUS | 2014 € | 2013 € |
|---|--------------|--------------|
| Operating surplus is stated after charging/(crediting): | | |
| Depreciation of tangible assets | 718 | 988 |
| Research and development | | |
| - expenditure in current year | 5,822 | 6,054 |
| Surplus on foreign currencies | (157) | - |
| Auditor's remuneration | | |
| - audit services | 3,114 | 3,075 |
| | <u>3,114</u> | <u>3,075</u> |

5. EMPLOYEES AND REMUNERATION**Number of employees**

The average number of persons employed (including executive directors) during the year was as follows:

| | 2014 Number | 2013 Number |
|---------------------------------|----------------|----------------|
| Administration | 2 | 3 |
| Irish Research Council Salaries | 1 | 1 |
| Fundraising | 1 | 1 |
| | <u>4</u> | <u>5</u> |

The staff costs comprise:

| | 2014 € | 2013 € |
|--------------------|----------------|----------------|
| Wages and salaries | 163,645 | 249,837 |
| Pension costs | 704 | 4,162 |
| | <u>164,349</u> | <u>253,999</u> |

Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2014

continued

6.

| EXPENDITURE | Unrestricted funds 2014 € | Restricted funds 2014 € | Total funds 2014 € | Total funds 2013 € |
|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Wages and salaries | 122,531 | - | 122,531 | 227,687 |
| Staff defined contribution pension costs | 704 | - | 704 | 4,162 |
| Staff training | 635 | - | 635 | 1,150 |
| Salaries fundraising | 14,534 | - | 14,534 | - |
| Salaries Irish Research Council PHD | 10,580 | 16,000 | 26,580 | 22,150 |
| Rent payable | 7,908 | - | 7,908 | 21,734 |
| EU grants children behind bars expenses | - | 7,618 | 7,618 | - |
| EU grants remand and pre-trial detention expenses | - | 21,713 | 21,713 | - |
| EU grants prison litigation network expenses | - | 39,170 | 39,170 | - |
| Light and heat | - | - | - | 2,706 |
| Printing post and stationery | 1,784 | - | 1,784 | 2,873 |
| Fundraising | 1,644 | - | 1,644 | 1,202 |
| Telephone | 2,304 | - | 2,304 | 4,286 |
| Courier Costs | 1,383 | - | 1,383 | 279 |
| General expenses | 1,937 | - | 1,937 | 1,951 |
| Insurance | 531 | - | 531 | 1,128 |
| Computer Costs | 2,238 | - | 2,238 | 1,599 |
| Office Move | - | - | - | 1,560 |
| Website/Awareness Cost | 2,456 | - | 2,456 | 3,331 |
| Advertising and sponsorship | 923 | - | 923 | 100 |
| Building Alliances | 603 | - | 603 | 352 |
| Public Events | 1,926 | - | 1,926 | 3,931 |
| Evaluation/Sustainability | - | - | - | 8,849 |
| Travelling and Conferences | 2,324 | - | 2,324 | 1,657 |
| Publication and reports | - | - | - | 687 |
| Research Costs | 5,822 | - | 5,822 | 5,367 |
| Legal and professional | - | - | - | 39,150 |
| Irish Research Council PHD Expenses | 440 | - | 440 | - |
| Accountancy | 2,706 | - | 2,706 | 676 |
| Audit | 3,114 | - | 3,114 | 3,075 |
| Bank charges | 245 | - | 245 | 345 |
| Profit/loss on exchange | (157) | - | (157) | - |
| Governance | 1,093 | - | 1,093 | - |
| Depreciation on fixtures, fittings and equipment | 718 | - | 718 | 988 |
| | 190,926 | 84,501 | 275,427 | 362,975 |

Irish Penal Reform Trust Limited
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2014

continued

7. TANGIBLE FIXED ASSETS

| | Website Costs | Computer Equipment | Total |
|-----------------------|------------------|-----------------------|--------|
| | € | € | € |
| Cost | | | |
| At 31 December 2014 | 9,250 | 10,159 | 19,409 |
| Depreciation | | | |
| At 1 January 2014 | 9,250 | 9,441 | 18,691 |
| Charge for the year | - | 718 | 718 |
| At 31 December 2014 | 9,250 | 10,159 | 19,409 |
| Net book value | | | |
| At 31 December 2014 | - | - | - |
| At 31 December 2013 | - | 718 | 718 |

7.1. TANGIBLE FIXED ASSETS PRIOR YEAR

| | Website Costs | Computer Equipment | Total |
|-----------------------|------------------|-----------------------|--------|
| | € | € | € |
| Cost | | | |
| At 1 January 2013 | 9,250 | 9,452 | 18,702 |
| Additions | - | 707 | 707 |
| At 31 December 2013 | 9,250 | 10,159 | 19,409 |
| Depreciation | | | |
| At 1 January 2013 | 9,250 | 8,453 | 17,703 |
| Charge for the year | - | 988 | 988 |
| At 31 December 2013 | 9,250 | 9,441 | 18,691 |
| Net book value | | | |
| At 31 December 2013 | - | 718 | 718 |
| At 31 December 2012 | - | 999 | 999 |

8. DEBTORS

| | 2014 € | 2013 € |
|--------------------------------|---------------|--------------|
| Restricted Debtors | 81,787 | 1,682 |
| Prepayments and accrued income | 3,117 | 7,598 |
| | 84,904 | 9,280 |

Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2014

continued

| 9. | CREDITORS | 2014 | 2013 |
|-----|-------------------------------------|---------------|---------------|
| | | € | € |
| | Amounts falling due within one year | | |
| | Bank overdrafts | 50 | 861 |
| | Trade creditors | 27 | 467 |
| | Taxation (Note 9) | 16,257 | 24,231 |
| | Restricted Creditors | 47,472 | - |
| | Accruals | 5,583 | 3,751 |
| | | <u>69,389</u> | <u>29,310</u> |
| | | | |
| 10. | TAXATION | 2014 | 2013 |
| | | € | € |
| | Creditors: | | |
| | PAYE | <u>16,257</u> | <u>24,231</u> |

Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2014

continued

11. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 2.

12.1 Statement of Funds

| | Brought Forward € | Incoming Resources € | Resources Expended € | Transfers in/out € | Carried Forward € |
|----------------------------------|-------------------------|----------------------------|----------------------------|--------------------------|-------------------------|
| <u>Restricted funds</u> | | | | | |
| Restricted funds | | 105,935 | 84,501 | | 21,434 |
| | - | 105,935 | 84,501 | - | 21,434 |
| <u>Unrestricted funds</u> | | | | | |
| Unrestricted funds | | 271,828 | 190,926 | | 80,902 |
| | - | 271,828 | 190,926 | - | 80,902 |
| Total Funds | - | 377,763 | 275,427 | - | 102,336 |

12.2 Analysis of Net Assets Between Funds

| | Unrestricted funds 2014 € | Restricted funds 2014 € | Total funds 2014 € | Total funds 2013 € |
|-----------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Tangible Fixed Assets | - | - | - | 718 |
| Debtors | 1,783 | 83,121 | 84,904 | 9,280 |
| Cash at Bank | 201,970 | (12,880) | 189,090 | 120,770 |
| Creditors | (21,867) | (47,472) | (69,339) | (28,449) |
| | 181,886 | 22,769 | 204,655 | 102,319 |

Irish Penal Reform Trust Limited

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2014

continued

13. CASH FLOW STATEMENT

| | | | | |
|------|--|----------------------|-----------------|----------------------|
| 13.1 | RECONCILIATION OF OPERATING SURPLUS TO NET CASH INFLOW FROM OPERATING ACTIVITIES | 2014 € | 2013 € | |
| | Operating surplus | 102,336 | 4,084 | |
| | Depreciation | 718 | 988 | |
| | Movement in debtors | (75,624) | (2,826) | |
| | Movement in creditors | 40,890 | 2,171 | |
| | Net cash inflow from operating activities | 68,320 | 4,417 | |
| 13.2 | CASH FLOW STATEMENT | 2014 € | 2013 € | |
| | CAPITAL EXPENDITURE | | | |
| | Payments to acquire tangible assets | - | (707) | |
| 13.3 | ANALYSIS OF CHANGES IN NET FUNDS | | | |
| | | Opening balance € | Cash flows € | Closing balance € |
| | Cash at bank and in hand | 121,631 | 67,509 | 189,140 |
| | Overdrafts | (861) | 811 | (50) |
| | Net funds | 120,770 | 68,320 | 189,090 |

14. RELATED PARTY TRANSACTIONS

No related party transactions took place during the year ended 31 December 2014.

15. POST BALANCE SHEET EVENTS

There have been no significant events affecting the charity since the year end which, in the opinion of the Directors, require disclosure in the financial statements.

16. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 25 August, 2015.

IRISH PENAL REFORM TRUST LIMITED
(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2014

NOT COVERED BY THE REPORT OF THE AUDITORS

Irish Penal Reform Trust Limited

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2014

| | 2014 € | 2013 € |
|---|----------------|----------------|
| Income | | |
| Atlantic Philanthropies | 200,000 | 250,000 |
| Membership and donations | 5,303 | 5,787 |
| Additional grants | 125 | 3,825 |
| IRC PHD | 16,000 | 13,333 |
| Income received for legal case | - | 31,980 |
| EU- Grant children behind bars | 9,800 | - |
| EU- Grant remand and pre-trial detention project | 25,656 | - |
| The American Ireland Fund | 5,000 | 5,000 |
| The Community Foundation of Ireland | 7,320 | - |
| EU- Grant prison litigation network | 54,479 | - |
| SSGT Project Grant | 6,000 | - |
| Grantee Activities | - | 1,756 |
| Maternity Benefit | - | 6,969 |
| Joseph Rowntree Charitable Trust | 48,000 | 48,000 |
| Miscellaneous Corporate / Project Funding | 80 | 409 |
| | 377,764 | 367,059 |
| Expenditure | | |
| Wages and salaries | 163,645 | 249,837 |
| Staff defined contribution pension costs | 704 | 4,162 |
| Staff training | 635 | 1,150 |
| Rent payable | 7,908 | 21,734 |
| EU grants children behind bars expenses | 7,618 | - |
| EU grants remand and pre-trial detention expenses | 21,713 | - |
| EU grants prison litigation network expenses | 39,170 | - |
| Light and heat | - | 2,706 |
| Printing post and stationery | 1,784 | 2,873 |
| Fundraising | 1,644 | 1,202 |
| Telephone | 2,304 | 4,286 |
| Courier Costs | 1,383 | 279 |
| General expenses | 1,937 | 1,951 |
| Insurance | 531 | 1,128 |
| Computer Costs | 2,238 | 1,599 |
| Office Move | - | 1,560 |
| Website/Awareness Cost | 2,456 | 3,331 |
| Advertising and sponsorship | 923 | 100 |
| Building Alliances | 603 | 352 |
| Public Events | 1,926 | 3,931 |
| Evaluation/Sustainability | - | 8,849 |
| Travelling and Conferences | 2,324 | 1,657 |
| Publication and reports | - | 687 |
| Research Costs | 5,822 | 5,367 |
| Legal and professional | - | 39,150 |
| Irish Research Council PHD Expenses | 440 | - |
| Accountancy | 2,706 | 676 |
| Bank charges | 245 | 345 |
| Profit/loss on exchange | (157) | - |
| Governance | 1,093 | - |
| Auditor's remuneration | 3,114 | 3,075 |
| Depreciation | 718 | 988 |
| | 275,427 | 362,975 |
| Net surplus | 102,337 | 4,084 |

The supplementary information does not form part of the audited financial statements