

Irish Penal Reform Trust
(A company limited by guarantee, not having a share capital)

Report and Financial Statements
for the year ended 31 December 2016

Anne Brady McQuillans DFK
Chartered Accountants and Registered Auditors
Iveagh Court
Harcourt Road
Dublin 2
Dublin

Company Number: 218442
Charity Number: CHY 11091
Charities Regulatory Authority Number: 20029562

Irish Penal Reform Trust

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

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 9
Statement of Directors' Responsibilities	10
Independent Auditor's Report	11 - 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Financial Statements	15 - 24
Supplementary Information relating to the Financial Statements	26 - 28

Irish Penal Reform Trust

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Johnny Connolly (Resigned 22 September 2016) Eddie D'Arcy Kevin Gregory Kathleen Leader Christine Littlefield Joan O'Flynn Aislinn O'Donnell (Appointed 8 June 2016) David Perry (Appointed 14 February 2017) Brigid Pike (Appointed 22 September 2016) Seamus Taylor Niall Walsh Kevin Warner (Resigned 22 September 2016)
Company Secretary	Kathleen Leader
Chief Executive Officer	Deirdre Malone
Charity Number	CHY 11091
Charities Regulatory Authority Number	20029562
Company Number	218442
Registered Office and Principal Address	MACRO 1 Green Street Dublin 7
Auditors	Anne Brady McQuillans DFK Chartered Accountants and Registered Auditors Iveagh Court Harcourt Road Dublin 2
Bankers	Bank of Ireland 33 Arran Quay Smithfield Dublin 7

Irish Penal Reform Trust

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

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2016

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the year ended 31 December 2016.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

The directors, who are also the trustees of the charity, at the date of this report and those who served during the financial year together with the dates of any changes are set out on page 3.

Principal Activities

The principal activity of the company is the promotion of constructive treatment for persons deprived of their liberty by the penal system.

The aim of the Charity is to promote the constructive treatment of offenders, prisoners, immigrant and refugee detainees and prisoners suffering from mental illness, as designated under the Mental Treatment Act 1945 (as amended), and such other persons deprived of their liberty by law in the Republic of Ireland through advocating respect for the rights of all persons in the penal system, respect for the rights of prisoners, reduction of imprisonment, promotion of alternatives to prison, and progressive reform of the penal system.

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

Plans for Future Periods

During 2016, IPRT developed a 5-year strategic plan for 2017-2021. The objectives contained therein are an extension of the organisational goals as outlined in the Constitution, targeted at specific areas and activities where the organisation can make an impact on issues which come under our overarching goals.

IPRT secured €268,874 in restricted funding from Pobal who administer the Scheme to Support National Organisations (SSNO) in the Community and Voluntary Sector. This funding is over three years from July 2016 to June 2019.

IPRT secured funding from the Department of Justice and Equality of €102,000 per year over three years, from 2017 to 2019 inclusive.

In 2016, IPRT was also awarded two separate donor-advised multi-annual impact awards administered by the Community Foundation of Ireland. The first is for €186,000 over three years from July 2016 to June 2019, and covers a full-time research and policy post; the second is for €213,000 over three years from January 2017 to December 2019, to cover publications, events and campaign activities.

Six projects are scheduled for 2017 as set out below. IPRT will continue to maintain our online presence as a source of information and respond to advocacy and campaigning opportunities as they arise.

i) Women in Detention (February 2017)

In February 2017, Ireland will be examined under the UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW). IPRT will make a submission in advance of the hearing, and travel to Geneva to raise issues faced by women in the criminal justice system in Ireland directly with the UN, with the aim of securing strong recommendations from the Committee to Ireland to improve the situation of women in the criminal justice system.

ii) Spent Convictions (March – August 2017)

IPRT will run an information and awareness campaign around current Spent Convictions legislation, building support for future reforms. The multi-media campaign will comprise video, infographics, poster, seminars and networking events.

iii) Community-based Sanctions (May 2017)

This issues paper will be published and launched at a seminar with expert speakers. This will be followed by wide dissemination and advocacy of findings, conclusions and recommendations, with the aim of promoting non-custodial alternatives to imprisonment.

iv) Engagement UNCAT (June – August 2017)

In July 2017, Ireland will be examined under the UN Convention against Torture (UNCAT). IPRT will make a submission in advance of the hearing, and travel to Geneva to raise directly with the UN, the aim of securing strong recommendations from the Committee to Ireland. Pre- and post-hearing activities in Ireland will seek to progress Ireland's ratification of OPCAT.

Irish Penal Reform Trust

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

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2016

v) Abolishing Solitary Confinement in Ireland (March – October 2017)

This IHREC-funded research and advocacy project will comprise research into the use of solitary confinement in places of detention in Ireland. Activities will include a keynote seminar with international speaker, awareness campaign, and publication of a final report. This will be followed by wide dissemination and advocacy of the report findings, conclusions and recommendations.

vi) Progress in the Penal System (PIPS) (2017)

In 2017, IPRT is undertaking a 3-year project monitoring progress in Ireland's penal system against aspirational human rights and best practice standards developed by IPRT. The first report will be published and launched at a national event with expert speakers to coincide with International Human Rights Day on 10 December 2017. This will be followed by wide dissemination and advocacy of the report findings, conclusions and recommendations.

In 2017, and following the development of a new IPRT Strategic Plan 2017-21, IPRT plans to undertake a review of its brand communications towards the development of a new communications strategy and brand refresh. A designated reserve of €30,000 is being set aside for this purpose and associated costs.

Principal Risks and Uncertainties

As part of IPRT's commitment to the Governance Code and best practice for the community and voluntary sector, we have prepared a full and detailed risk management policy and plan.

We have reviewed the governance, financial, fundraising, operational, compliance and environmental risks currently present, having regard to our strategic objectives. We consider the potential consequences and have identified mitigating factors which we have put in place to minimize and manage those risks. We monitor our progress in this regard.

This strategy is intended as a guide to IPRT to ensure that we (i) identify, pre-empt and (ii) minimize or prevent any risks to the successful operation of our organisation. The Board is responsible for ensuring a proper risk management policy is in place while the CEO is responsible for ensuring the risk management plan is implemented and that staff comply with risk management measures.

Objectives and Activities

The Charity's objectives as set out in the governing document are as follows:

Objective 1:

To promote the education of the public and to further knowledge of the penal system and penal institutions in the Republic of Ireland, the welfare and treatment of offenders, prisoners, immigrant and refugee detainees, prisoners suffering from mental illness, their families and dependents.

Objective 2:

To promote the prevention of crime and specifically to promote discussion of and debate on such improvements in the penal system in the Republic of Ireland as may be thought conducive to the public benefit.

Objective 3:

To promote research into penal systems and the treatment of offenders, prisoners, immigrant and refugee detainees, prisoners suffering from mental illness and their families and dependants and the prevention of crime.

Objective 4:

To promote the above purposes by all lawful means, including (but not limited to) the use of the media generally, publications, lectures, seminars, working with other organisations, schemes of research and study and visits to prisons and other penal Institutions and places of detention.

ACTIVITIES

i) Research and Advocacy

The principle of imprisonment as a last resort is embedded in all our activities. Throughout our research and advocacy work we call for strategies which will reduce crime, reduce imprisonment, improve rehabilitation and ultimately lead to safer communities. As all of our advocacy is evidence-informed, we conduct research in the areas of prevention and early intervention; youth justice strategies; sentencing policies etc. to better inform our policy recommendations.

These activities deliver on objectives 1, 2 and 3.

Irish Penal Reform Trust

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

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2016

ii) Engagement

IPRT is in regular communication with prisoners and their families, responding to queries and conducting prison visits. This engagement in turn informs our strategic priorities and can provide the impetus for further action, investigation or research.

These activities deliver on objectives 1, 3 and 4.

iii) Targeted Research

IPRT conducts several research projects at any one time. These projects are funded by a variety of sources including European Commission Funding, the Community Foundation of Ireland, St Stephen's Green Trust, the Irish Human Rights and Equality Commission, amongst others. At times IPRT will undertake to commission research which meets a specific organisational need or objective.

In 2016 such research projects included:

- European Commission funded projects: Prison Litigation Network, Infectious Diseases, Remand and Pre-trial Detention;
- Irish Research Council post-graduate funding, Community Service Orders versus Short Custodial Sentences: Examining profiles, experiences and outcomes;
- Rights & Needs of Older People in Prison (St Stephen's Green Trust).

These activities deliver on objectives 1 through 4.

iv) Events and Publications

IPRT hosts a variety of events each year. These events are linked to our research work or to specific advocacy work. They are public events and commonly well attended and hence provide an excellent platform from which to raise awareness of our work and the issues being addressed, whilst also creating a conversation and engagement point for stakeholders on a particular issue.

These activities deliver on objectives 1 through 4.

v) Raising Awareness

The Charity raises awareness and provides information through the following means: building a database of supporters, members and subscribers; maintaining the IPRT website as a research centre on penal policy topics; providing regular public events and activities to bring broader awareness to the issues being raised; and engaging extensively with the media on these issues.

Media communications - IPRT responds to media queries and relevant news items, proactively seeking media coverage on important issues, providing an alternative voice in public discussion of crime and penal policy.

Submissions - IPRT regularly contributes on public submissions, with regard to penal policy but also to issues such as human rights, women's rights and crime policy issues where they relate to our core objectives. IPRT actively monitors Ireland's international treaty obligations and leverages these to ensure adequate compliance with international human rights standards.

Collaboration - IPRT works closely with a number of organisations in the area of human rights, penal policy, prisoner and ex-prisoner support organisations.

These activities deliver on objectives 1 through 4.

Achievements and Performance

IPRT's key activities in 2016 were in the areas of seminars and events, submissions, research, public awareness, media and fundraising.

In February 2016, we launched 'Out on the Inside: The Rights, Experiences and Needs of LGBT People in Prison' research report. In March and April 2016, we ran a series of regional workshops on prison litigation, culminating in an international conference in Dublin. In June 2016, we held a seminar and launch event of a report on 'Improving Prison Conditions by Strengthening the Monitoring of HIV, HCB, TB and Harm Reduction in Prison'. In September 2016, we launched 'In here, time stands still: The Rights, Needs and Experiences of Older People in Prison' research report. Finally, we held an Oireachtas Seminar and roundtable event on the Parole Bill 2016 (October 2016).

In 2016, IPRT made a number of written submissions to national consultation processes, including the Irish Prison Service Strategic Plan 2016-2019 and Capital Strategy 2016-2021 processes; the Department of Justice and Equality Strategy Statement 2016-2019; in advance of CEDaV (Department of Justice and Equality, National Women's Council of Ireland; and the Irish Human Rights and Equality Commission) along with regular presentations to committees, stakeholder conferences and academic fora.

Irish Penal Reform Trust

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

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2016

During 2016, we commissioned or completed eight research projects:

- i) Community Service Orders versus short custodial sentences:-
Examining profiles, experiences, and outcomes, conducted by an employment-based PhD candidate (co-funded by the Irish Research Council);
- ii) Turnaround Youth II: Mental health needs and provision for young adults in the criminal justice system;
- iii) EU Project: Practice of Pre-Trial Detention: Monitoring Alternative and Judicial Decision Making (Fair Trials International);
- iv) EU Project: Prison Litigation Network project (University of Florence);
- v) EU Project: Improving Prison Conditions by Strengthening Infectious Disease Monitoring (Harm Reduction International);
- vi) 'In here, time stands still': The Rights, Needs and Experiences of Older People in Prison';
- vii) Progress in the Penal system (PIPS): monitoring human rights conditions in prisons in Ireland; and
- viii) Abolishing Solitary Confinement in Prisons in Ireland.

With respect to completion of the EU projects mentioned above, and following a review conducted on completion of said projects, a decision was taken to reflect in 2016 staff time attributed specifically to those projects.

We had significant levels of engagement with public debate issuing 6 editions of the IPRT e-bulletins, 35+ broadcast interviews and 45+ print stories and comment.

We continued to strengthen our fundraising activities through our Friends of IPRT network, through research and drafting applications to various grant foundations, and running a series of membership drives and direct email appeals as well as seeking corporate sponsorship for events.

Financial Review

In 2016, IPRT received core grants from Atlantic Philanthropies and the Joseph Rowntree Charitable Trust. These two funders discontinued funding in the Republic of Ireland at end December 2016. In 2016, IPRT also secured project grants, including multi-annual impact grants, from a range of funders including Community Foundation of Ireland and St. Stephen's Green Trust. In 2016 IPRT pursued new sources of funding, including State funding, and was successful in securing Pobal funding under the Scheme to Support National Organisations in the Community and Voluntary Sector, and funding from the Department of Justice and Equality.

How spending helped to achieve objectives:

IPRT's expenditure (beyond core, organisational expenditure such as rent) reflect closely our core objectives of research, awareness raising and targeted advocacy.

Expenditure in 2016 can be closely linked to those achievements listed above:

- i) Salaries – these reflect our small team with expertise in the area of penal reform, penal policy and advocacy; media and communications; and fundraising. Each of these roles were essential in contributing to the work done by the organisation in 2016 and to the resultant success.
- ii) Research and publications - one of the organisation's core values is in providing evidence-based policy proposals on penal policy issues. Our research projects and publications form the basis of these evidence-informed recommendations, and contribute to the organisation's reputation of expertise.
- iii) Events – events provide an excellent platform for building awareness both among the immediate target group but also among the wider public. IPRT events are exceptionally well attended and provide an accessible means for stakeholders to engage with the research work which we do, whilst offering a useful networking opportunity. Media coverage provides an additional outlet for information and awareness to spread on issues of penal policy.
- iv) Website – IPRT's online presence is an invaluable resource acting as an archive of 23 years of IPRT research and providing a hub of relevant external research and policy developments. Essential maintenance and improvements are necessary to ensure that this resource is well maintained and remains an up-to-date and accessible source of information.

Irish Penal Reform Trust

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

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2016

v) Fundraising - many of our research projects are funded by small grant-giving organisations with an interest in particular areas. Fundraising from these organisations is essential to maintain our project income and by extension many of our research projects. Further fundraising activity is necessary to expand and diversify income streams for the organisation to reduce over-reliance on any one stream and to allow the organisation to carry out and fund important research projects in-line with the organisations strategic objectives.

Structure, Governance and Management

The Charity is governed by its Constitution and Articles of Association.

The Charity is a company limited by guarantee for the purposes of Part 18 of the Companies Act 2014.

The Constitution sets out the purpose and objectives of the organisation, and how it conducts itself. The Board of Directors who are also members of the company shall be comprised of no less than seven and are appointed in accordance with Article 45, Article 70, any Directors co-opted in accordance with Article 48 and any replacement Directors or additional Directors appointed pursuant to Article 74 of the Constitution.

The number of Members with which the Company was registered in 2016 is 11, but the Company may from time to time register an increase or decrease of Members.

The CEO shall undertake such duties and exercise such powers in relation to IPRT and its business as agreed with the Board. The CEO is required to keep the Board fully advised as to the activities, achievements and challenges faced by IPRT.

Reference and Administrative details

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

The Directors who served throughout the year, except as noted, were as follows:

Johnny Connolly (Resigned 22 September 2016)
Christine Littlefield
Eddie D'Arcy
Kathleen Leader
Niall Walsh
Seamus Taylor
Kevin Warner (Resigned 22 September 2016)
Joan O'Flynn
Kevin Gregory
Aislinn O'Donnell (Appointed 8 June 2016)
Brigid Pike (Appointed 22 September 2016)

Staff, Volunteers and Interns:

IPRT had three full time staff and one employment-based PhD student in 2016. IPRT takes on interns for three periods annually (February - June, July - August, September - January). IPRT takes on 1-2 interns per period on a part time basis (July - August is full time) or as appropriate for candidates, usually approximately 2 days per week. Interns are not reimbursed for their time or expenses incurred as result of the internship. The internship is a structured, professional programme, which involves the interns in communications, policy and advocacy aspects of our work. The total hours volunteered varies year on year but amount to approximately 1,700 hours are volunteered per annum.

Payment of Creditors

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

Future Developments

The company plans to continue its present activities and outlines its plans under 'Plans for Future Periods'.

Post Balance Sheet Events

There have been no significant events since the year-end which would affect the company.

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DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2016

Auditors

The auditors, Anne Brady McQuillans DFK, have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act, 2014.

Statement on Relevant Audit Information

There is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act, 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at MACRO, 1 Green Street, Dublin 7, Dublin.

Reserves policy

The Charity Reserves Policy requires that:

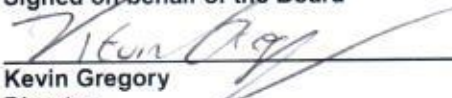
- Reserves are maintained at a level which ensures the organisation's core activity could continue during a period of unforeseen difficulty. These unrestricted reserves should be approximately six months' core expenditure.
- A proportion of reserves are maintained in realisable form. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It considers:
 - Risks associated with each stream of income and expenditure being different from that budgeted;
 - The volatility of different income streams;
 - Planned activity level; and
 - The organisation's commitments.

IPRT has designated funds of €30,000 to fund a comprehensive communications review and rebranding of Irish Penal Reform Trust which is planned to take place in 2017.

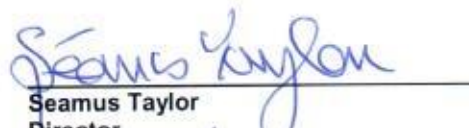
A review of this policy is undertaken annually by the Board.

Unrestricted reserves of €196,182 comprise designated funds of €30,000 and €166,182 of free reserves, which equates to approximately nine months' core expenditure at 31 December 2016 (2015: €166,597).

Signed on behalf of the Board


Kevin Gregory
Director

Date: 17th Aug 2017


Seamus Taylor
Director

Date: 17th Aug 2017

Irish Penal Reform Trust

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 December 2016

The directors are responsible for preparing 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.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that year. 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 the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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


The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Act 2014, and all Regulations to be construed as one with those Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

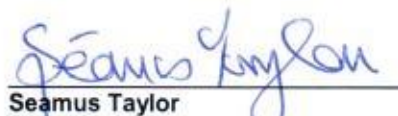
In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Signed on behalf of the Board


Kevin Gregory
Director

Date: 17th Aug 2017


Seamus Taylor
Director

Date: 17th Aug 2017

INDEPENDENT AUDITOR'S REPORT to the Members of Irish Penal Reform Trust

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

We have audited the financial statements of Irish Penal Reform Trust for the year ended 31 December 2016 which comprise the Statement of Financial Activities (incorporating an 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 the Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of 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 and otherwise comply with the Companies Act 2014. 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 misstatement, 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' Annual Report to identify material 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

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of affairs of the company as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure, 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.



Natalie Kelly

for and on behalf of

ANNE BRADY MCQUILLANS DFK

Chartered Accountants and Registered Auditors

Iveagh Court

Harcourt Road

Dublin 2

Dublin

Republic of Ireland

Date: 17/8/17

Irish Penal Reform Trust

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STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the year ended 31 December 2016

	Unrestricted	Restricted	Total	Total
	Funds	Funds		
	2016	2016	2016	2015
Notes	€	€	€	€
Incoming Resources				
Generated funds:				
Voluntary Income				
Core funding	196,500	44,812	241,312	218,939
Membership	1,940	-	1,940	1,950
Donations	8,070	-	8,070	5,217
Charitable activities:				
European Commission projects	3,000	670	3,670	11,701
Project activities	-	69,500	69,500	-
Public relations and awareness	714	-	714	2,138
Research activities	-	2,666	2,666	18,500
Total incoming resources	210,224	117,648	327,872	258,445
Resources Expended				
Fundraising expenses	27,345	1,008	28,353	23,749
Net Incoming Resources available for charitable application	182,879	116,640	299,519	234,696
Expenditure on Charitable activities				
European Commission projects	4,306	51,831	56,137	23,359
Project activities	40,428	25,625	66,053	91,031
Public relations and awareness	44,782	12,409	57,191	75,629
Research activities	41,325	16,873	58,198	55,471
	130,841	106,738	237,579	245,490
Other expenditure:	812	-	812	2,170
Total Resources Expended	158,998	107,746	266,744	271,409
Gross transfers between funds	(21,641)	21,641	-	-
Surplus/(deficit) for the year before taxation	29,585	31,543	61,128	(12,964)
Tax on surplus	-	-	-	-
Net movement in funds for the year	29,585	31,543	61,128	(12,964)
Reconciliation of funds				
Balances brought forward at 1 January 2016	166,597	25,095	191,692	204,656
Balances carried forward at 31 December 2016	196,182	56,638	252,820	191,692

Approved by the Directors on 17th Aug 2017 and signed on its behalf by

Kevin Gregory
Director

Seamus Taylor
Director

Irish Penal Reform Trust

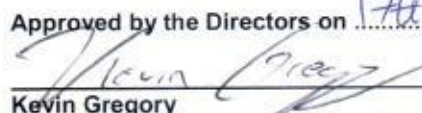
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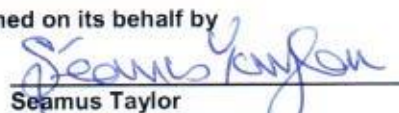
BALANCE SHEET

as at 31 December 2016

	Notes	2016 €	2015 €
Current Assets			
Debtors	9	15,747	73,930
Cash and cash equivalents		430,582	171,042
		<u>446,329</u>	<u>244,972</u>
Creditors: Amounts falling due within one year	10	<u>(193,509)</u>	<u>(53,280)</u>
Net Current Assets		<u>252,820</u>	<u>191,692</u>
Total Assets less Current Liabilities		<u>252,820</u>	<u>191,692</u>
Funds			
Restricted trust funds		56,638	25,095
General fund (unrestricted)		196,182	166,597
Total funds	13	<u>252,820</u>	<u>191,692</u>

Approved by the Directors on 17th Aug 2017 and signed on its behalf by


Kevin Gregory
Director


Seamus Taylor
Director

Irish Penal Reform Trust
CASH FLOW STATEMENT

for the year ended 31 December 2016

	Notes	2016 €	2015 €
Cash flows from operating activities			
Net movement in funds		61,128	(12,964)
		<u>61,128</u>	<u>(12,964)</u>
Movements in working capital:			
Movement in debtors		58,183	10,974
Movement in creditors		140,229	(16,059)
		<u>259,540</u>	<u>(18,049)</u>
Cash generated from operations			
		<u>259,540</u>	<u>(18,049)</u>
Net increase/(decrease) in cash and cash equivalents		259,540	(18,049)
Cash and cash equivalents at 1 January 2016		171,042	189,091
		<u>171,042</u>	<u>189,091</u>
Cash and cash equivalents at 31 December 2016		430,582	171,042
		<u>430,582</u>	<u>171,042</u>

Irish Penal Reform Trust

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

1. ACCOUNTING POLICIES

Format

Irish Penal Reform Trust is constituted under Irish company law as a company limited by guarantee and is a registered charity. In prior years, company law exempted companies not trading for gain for members, from the requirements with regard to format and content of financial statements which applied to for-profit companies, thus permitting the adoption of a format appropriate to a charity. Accordingly, the company adopts and reports its performance in accordance with the format provided for in the Charities SORP and in particular reports its performance for the financial year in the format of the SORP's Statement of Financial Activities (SOFA).

True and fair view

In the opinion of the Directors the format of the financial statements as presented in these financial statements better describes the not for profit activities undertaken by the company.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, 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 charitable company's financial statements.

Restricted funds

Restricted funds consist of grants and income received which can only be used for the purposes specified by the donors and are subject to specific conditions imposed by them.

Unrestricted free reserves

Unrestricted funds consist of grants and donations which can be spent at the discretion of the Charity to enable it to achieve its overall aims and objectives.

Unrestricted designated funds

Designated funds are those which have been set aside for particular purposes in the furtherance of the Charity's charitable objectives.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

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:

Equipment	- 33% Straight line
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Tangible fixed assets have been fully depreciated.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation. Intangible assets have been fully amortised.

Irish Penal Reform Trust

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

Taxation

No charge to current or deferred corporate taxation arises as Irish Penal Reform Trust has been granted exemption by the Revenue authorities in Ireland. Irish Penal Reform Trust is compliant with relevant tax circulars including circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

Comparatives

Comparatives have been restated where necessary to ensure consistency between years.

Irish Penal Reform Trust

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

2. ANALYSIS OF RESOURCES EXPENDED

	Project activities 2016 €	European Commission projects 2016 €	Research activities 2016 €	Public relations and awareness 2016 €	Total 2016 €	Total 2015 €
Direct costs						
Fundraising expenses incl staff costs	28,353	-	-	-	28,353	23,749
Other costs						
LGBT Prisoner Experiences	2,118	-	-	-	2,118	3,200
Alternatives to Detention	-	-	-	-	-	18
Public relations and awareness	-	-	-	4,817	4,817	13,011
Research activities incl staff costs	-	-	20,747	-	20,747	31,867
Rights and Needs of Older Prisoners	6,948	-	-	-	6,948	-
Solitary Confinement	91	-	-	-	91	-
Turnaround Youth: Youth in the criminal justice system	4,986	-	-	-	4,986	5,514
Human Rights in Prisons incl staff costs	7,552	-	-	-	7,552	-
Travellers in Prison initiative	-	-	-	-	-	3,567
Children Behind Bars incl staff costs	-	4,752	-	-	4,752	24
Remand and Pre-Trial Detention incl staff costs	-	7,728	-	-	7,728	-
Prison Litigation Network incl staff costs	-	20,924	-	-	20,924	-
Infectious Diseases incl staff costs	-	11,380	-	-	11,380	8,000
	21,695	44,784	20,747	4,817	92,043	65,201
Support costs:						
Governance Costs:	42,942	11,030	36,302	50,779	141,053	173,386
	1,416	323	1,149	1,595	4,483	6,903
Totals	94,406	56,137	58,198	57,191	265,932	269,239

Irish Penal Reform Trust

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

3. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

	Support 2016 €	Basis of Apportionment
Salaries and staff costs	119,827	Staff time
Premises and office administration	17,981	Staff time
Professional services	3,245	Staff time
	141,053	
	Governance 2016 €	
Audit fees	3,083	Staff time
Board expenses	843	Staff time
Legal and professional	557	Staff time
	4,483	
Total	145,536	

4. EMPLOYEES AND REMUNERATION

Number of employees

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

	2016 Number	2015 Number
Postgraduate	1	1
Administration	1	2
Management	1	1
Project	1	-
	4	4

The staff costs comprise:

	2016 €	2015 €
Wages and salaries	164,144	168,502
Social security costs	17,390	17,881
	181,534	186,383

5. EMPLOYEE REMUNERATION

No employees received employee benefits (excluding employer pension costs) of more than €70,000 for the reporting period. No pension contributions were made during the reporting period.

The Chief Executive Officer (CEO) is the highest earning employee and is the only employee in receipt of income of more than €60,000.

	Number of Employees
Salary band €60,000 - €70,000	1

Irish Penal Reform Trust

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

continued

6. TAXATION

No charge to current or deferred corporate taxation arises as Irish Penal Reform Trust has been granted exemption by the Revenue authorities in Ireland. Irish Penal Reform Trust is compliant with relevant tax circulars including circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

7. INTANGIBLE FIXED ASSETS

	Development Costs €
Cost	
At 31 December 2016	9,250
Provision for diminution in value	
At 31 December 2016	9,250
Net book value	
At 31 December 2016	-

Intangible assets represent development costs of website. These assets have been fully amortised.

7.1 INTANGIBLE FIXED ASSETS PRIOR YEAR

	Website Costs €
Cost	
At 31 December 2015	9,250
Provision for diminution in value	
At 31 December 2015	9,250
Net book value	
At 31 December 2015	-

Irish Penal Reform Trust

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

continued

8. TANGIBLE FIXED ASSETS

	Equipment
	€
Cost	
At 1 January 2016	10,159
Disposals	(8,720)
	<hr/>
At 31 December 2016	1,439
	<hr/>
Depreciation	
At 1 January 2016	10,159
On disposals	(8,720)
	<hr/>
At 31 December 2016	1,439
	<hr/>
Net book value	
At 31 December 2016	-
	<hr/>

Tangible fixed assets have been fully depreciated.

Tangible fixed assets no longer in use, were disposed of during the period.

8.1 TANGIBLE FIXED ASSETS PRIOR YEAR

	Equipment
	€
Cost	
At 31 December 2015	10,159
	<hr/>
Depreciation	
At 31 December 2015	10,159
	<hr/>
Net book value	
At 31 December 2015	-
	<hr/>

9. DEBTORS

	2016 €	2015 €
Other debtors	1,056	1,683
Prepayments and accrued income	14,691	72,247
	<hr/>	<hr/>
	15,747	73,930
	<hr/>	<hr/>

Irish Penal Reform Trust

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

continued

10. CREDITORS	2016	2015
Amounts falling due within one year	€	€
Trade creditors	6,383	4,959
Taxation and social security costs (Note 11)	18,497	15,194
Other creditors	-	26,701
Accruals	6,050	6,426
Deferred Income	162,579	-
	<u>193,509</u>	<u>53,280</u>

During the reporting period €102,579 was received from the Department of Justice and Equality for the financial period starting 2017. This income has been deferred in full at 31 December 2016.

During the reporting period €60,000 was received from Community Foundation for Ireland for a project starting in 2017. This income has been deferred in full at 31 December 2016.

11. TAXATION AND SOCIAL SECURITY	2016	2015
	€	€
Creditors:		
PAYE / PRSI	<u>18,497</u>	<u>15,194</u>

12. ANALYSIS OF NET ASSETS BY FUND	Current assets	Current liabilities	Total
	€	€	€
Restricted income			
Restricted Funds	<u>129,522</u>	<u>(72,884)</u>	<u>56,638</u>
Unrestricted income			
Unrestricted Funds	<u>316,807</u>	<u>(120,625)</u>	<u>196,182</u>
	<u>446,329</u>	<u>(193,509)</u>	<u>252,820</u>

13. ANALYSIS OF MOVEMENTS ON FUNDS	Balance 1 January 2016 €	Incoming resources €	Resources expended €	Inter-fund transfers €	Balance 31 December 2016 €
Restricted income					
Restricted Funds	<u>25,095</u>	<u>117,648</u>	<u>(107,746)</u>	<u>21,641</u>	<u>56,638</u>
Unrestricted income					
Designated Funds	-	-	-	30,000	30,000
Unrestricted Funds	<u>166,597</u>	<u>210,224</u>	<u>(158,998)</u>	<u>(51,641)</u>	<u>166,182</u>
Total funds	<u>191,692</u>	<u>327,872</u>	<u>266,744</u>	<u>-</u>	<u>252,820</u>

Irish Penal Reform Trust

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

continued

14. STATUS

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

In accordance with the Companies Act 2014, the company is exempt from including the word "limited" in its name. The charitable company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one 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.

15. RELATED PARTY TRANSACTIONS

Directors are not remunerated. They are paid vouched expenses for attending meetings and other matters related to their duties as directors.

Expenses paid during the period amounted to €564 (2015: €996).

16. POST-BALANCE SHEET EVENTS

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

Irish Penal Reform Trust

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

17. CORE FUNDING

Core funding is provided by Atlantic Philanthropies, Joseph Rowntree Charitable Trust, St Stephen's Green Trust and Scheme to Support National Organisations - to support a percentage of the core running costs of Irish Penal Reform Trust and in doing so, support the various programmes and initiatives undertaken by the charity in the achievement of its aims and objectives. A breakdown of this income is provided below.

Atlantic Philanthropies is an organisation whose primary aim is to support organisations that will advance fairness and equity. They ended their grant making activities in 2016. The associated income and costs are analysed in the supplementary information. The grant is unrestricted for these purposes.

Joseph Rowntree Charitable Trust is an organisation whose primary aim is to support organisations that address the root causes of conflict and injustice. They ended their grant making activities to Irish Penal Reform Trust in 2016. The associated income and costs are analysed in the supplementary information. The grant is unrestricted for these purposes.

St Stephen's Green Trust is an organisation, one of whose aims is to provide funding to organisations that assist the lives and life chances of prisoners. In 2016, Irish Penal Reform Trust received a contribution to assist with strategic policy. The associated income and costs are analysed in the supplementary information. The grant is unrestricted for these purposes.

Scheme to Support National Organisations (SSNO) is provided by the Department of Environment, Community & Local Government, and is an initiative administered by Pobal. The primary aim of the scheme is to provide funding to support the core costs of a broad range of national organisations in the Community and Voluntary sector, around a number of strategic priorities. Priority is given under the SSNO to supporting national organisations who work directly, or indirectly, with disadvantaged target groups. The income and costs associated with this funding represent salary costs and service provision. The total grant awarded was €268,874 payable in instalments from July 2016 to June 2019. €44,812 was received in the reporting period as outlined below. No amounts were deferred at 31 December 2016. Expenditure amounted to €45,366 in the reporting period. The grant is restricted for these purposes. There was no capital element to this funding.

	2016 €	2015 €
Atlantic Philanthropies	135,000	165,000
Joseph Rowntree Charitable Trust	50,000	49,939
St Stephen's Green Trust (Sustainability)	11,500	-
Scheme to Support National Organisations	44,812	-
St Stephen's Green Trust (Travellers in Prison Initiative)	-	4,000
	<u>241,312</u>	<u>218,939</u>

During the reporting period €102,579 was received from the Department of Justice and Equality for the financial period starting 2017. This income has been deferred in full at 31 December 2016.

Irish Penal Reform Trust is fully tax compliant and holds a current valid tax clearance certificate. Irish Penal Reform Trust is compliant with relevant circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

Irish Penal Reform Trust

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

18. PROJECT AND RESEARCH FUNDING

During the year, Irish Penal Reform Trust received funding to run various programmes as outlined in the Director's Report. Income received was restricted for the purposes of these programmes and a breakdown is provided below. The associated income and costs are also analysed in the supplementary information. Programmes funded by the European Commission ended in 2016, though some income and expenditure is still to be realised in 2017.

	2016 €	2015 €
Remand and Pre-Trial Detention (EC)	670	-
Alternatives to Detention (EC)	3,000	-
Infectious Diseases	-	11,701
Postgraduate Funding (Irish Research Council)	2,666	16,000
Human Rights in Prisons (Community Foundation for Ireland)	62,000	-
Solitary Confinement (Irish Human Rights and Equality Commission)	7,500	-
	<u>75,836</u>	<u>27,701</u>

The Postgraduate programme also ended in 2016. 2016 saw the start of 2 new programmes i.e. Human Rights in Prisons (Community Foundation for Ireland) and Solitary Confinement (Irish Human Rights and Equality Commission).

During the reporting period €60,000 was received from Community Foundation for Ireland for a project starting in 2017. This income has been deferred in full at 31 December 2016.

Irish Penal Reform Trust is fully tax compliant and holds a current valid tax clearance certificate. Irish Penal Reform Trust is compliant with relevant circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on

..... 17/12/17

IRISH PENAL REFORM TRUST

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

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

NOT COVERED BY THE REPORT OF THE AUDITORS

Irish Penal Reform Trust

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

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS OPERATING STATEMENT

for the year ended 31 December 2016

	Schedule	2016 €	2015 €
Income			
- Donations		8,070	5,217
- Core funding - Atlantic Philanthropies		135,000	165,000
- Core funding - Joseph Rowntree Charitable Trust (JRCT)		50,000	49,939
- Core funding - Travellers in prison initiative - St Stephen's Green Trust (SSGT)		-	4,000
- Core funding - Scheme to Support National Organisations (SSNO)		44,812	-
- Core funding - Sustainability - St Stephen's Green Trust (SSGT)		11,500	-
- Membership		1,940	1,950
- Remand and Pre-Trial Detention - European Commission (EC)		670	-
- Infectious Diseases - European Commission (EC)		-	11,701
- Alternatives to Detention - European Commission (EC)		3,000	-
- Postgraduate funding - Irish Research Council (IRC)		2,666	16,000
- Human rights in prisons - Community Foundation for Ireland (CFI)		62,000	-
- Solitary confinement - Irish Human Rights and Equality Commission (IHREC)		7,500	-
- Provision of information		30	-
- Speaking engagements		684	358
- Research services		-	2,500
- Events		-	1,780
		<u>327,872</u>	<u>258,445</u>
Cost of generating funds	1	(6,749)	(3,496)
Gross surplus		321,123	254,949
Charitable activities and other expenses	2	(259,995)	(267,913)
Net surplus/(deficit)		<u>61,128</u>	<u>(12,964)</u>

Irish Penal Reform Trust

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

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 1 : COST OF GENERATING FUNDS

for the year ended 31 December 2016

	2016 €	2015 €
Cost of Generating Funds		
Fundraising	6,749	3,496
	<u>6,749</u>	<u>3,496</u>

Irish Penal Reform Trust

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

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the year ended 31 December 2016

	2016 €	2015 €
Expenses		
Wages and salaries	164,144	168,502
Social security costs	17,389	17,881
Staff training	536	2,598
Human resources	180	90
Rent and utilities	7,908	7,907
Insurance	1,178	1,236
Office equipment	28	601
Cleaning	282	416
Repairs and maintenance	63	-
Stationery	2,261	1,440
Postage	763	617
Courier	140	98
Marketing and advertising	404	65
Website and social media	3,026	3,890
Prisoner engagement and building alliances	1,324	643
Commissioned research	1,250	4,140
Events	2,243	7,698
Sponsorship and awards	225	530
Telephone and broadband	2,340	2,811
Computer hardware and software	342	1,124
IT support	475	3,864
Postgraduate funding (IRC) expenses	-	709
Rights and needs of LGBT prisoners (CFI) expenses	2,118	3,200
Human rights in prisons (CFI) expenses	277	-
Turnaround Youth: Youth in the criminal justice system (The Ireland Funds) expenses	4,986	5,514
Rights and needs of older prisoners (SSGT) expenses	6,948	-
Travellers in prison initiative (SSGT) expenses	-	3,567
Children Behind Bars (EC) expenses	470	24
Prison Litigation Network (EC) expenses	5,981	-
Infectious Diseases (EC) expenses	1,092	8,000
Alternatives to Detention (EC) expenses	-	18
Solitary confinement (IHREC) expenses	91	-
Publications and reports	9,780	2,978
Evaluation and sustainability	6,000	1,600
Staff travel	3,399	1,706
Other staff expenses	247	-
Meetings	988	862
Volunteer and intern expenses	619	351
Board expenses	1,012	1,609
Legal and professional	669	2,400
Accountancy	3,752	2,696
Audit fees	3,700	3,880
Bank charges	304	338
General expenses	508	1,832
Membership and subscriptions	553	478
	259,995	267,913