

Irish Penal Reform Trust Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

Crowleys DFK Unlimited Company
Chartered Accountants and Statutory Audit Firm
16/17 College Green
Dublin 2

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

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Irish Penal Reform Trust Company Limited by Guarantee
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Aislinn O'Donnell Ashling Golden (Appointed 26 January 2022) Joan O'Flynn (Resigned 21 September 2022) Cormac Behan (Appointed 13 July 2022) Derval McDonagh (Appointed 13 July 2022) Kathleen Leader (Resigned 21 September 2022) Kevin Gregory Lisa Cuthbert (Appointed 13 July 2022) Liz Leavy Luke Staines (Appointed 21 September 2022) Miranda Trouabal Niall Walsh (Resigned 21 September 2022) Noel Moloney (Appointed 21 September 2022) Séamus Taylor
Chairperson	Séamus Taylor
Company Secretary	Kathleen Leader (Resigned 21 September 2022) Ashling Golden (Appointed 21 September 2022)
Chief Executive Officer	Fiona Ní Chinnéide (Resigned 8 February 2022) Molly Joyce (Acting from 9 February 2022 to 2 May 2022) Saoirse Brady (Appointed 3 May 2022)
Company Number	218442
Charity Number	CHY 11091
Charities Regulatory Authority Number	20029562
Registered Office and Principal Address	MACRO 1 Green Street Dublin 7
Auditors	Crowleys DFK Unlimited Company Chartered Accountants and Statutory Audit Firm 16/17 College Green Dublin 2
Bankers	Bank of Ireland 33 Arran Quay Smithfield Dublin 7

Irish Penal Reform Trust Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Irish Penal Reform Trust Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements, and finances for the financial year 2022.

The charity 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 applicable in the UK and Republic of Ireland FRS 102, 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.

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

Mission, Objectives and Strategy

Mission Statement

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

The mission 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.

Objectives

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 dependents 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.

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Values

The core set of values that guide our work are:

- **Independent** in our voice and in our actions
- **Committed** to holding the State to account
- **Fair** and committed to tackling social injustice
- **Authoritative** and guided by human rights frameworks and best international standards
- **Informed** by high quality research and evidence-informed policies
- **Constructive** in our work with others in the penal system
- **Engaged** with people in prison and their families
- **Accountable** and committed to the highest levels of good governance and financial integrity.

Strategy

IPRT's annual programme of activities is guided by our Strategic Plan 2017-2021, which sets out the five most effective tools for bringing about the long-term goals we wish to achieve:

- Production of High Quality Research;
- Creation of Evidence-Informed Policy Solutions;
- Advocacy and Campaigning at all levels;
- Public Communication and Awareness Raising; and
- Building Alliances and Capacities.

In January 2022, the Board agreed to extend the Strategic Plan 2017-2021 by a maximum of 18 months: this was done in light of delays experienced as a result of the COVID-19 pandemic and staff turnover and particularly to allow for the appointment of IPRT's new Executive Director (CEO). The Strategic Plan 2017-2021 accordingly continued to guide IPRT's work in 2022. In order to achieve further and sustained progress on our strategic objectives, IPRT's key activities in 2022 were in the areas of research, advocacy and submissions, media and awareness raising, events and publications, and engagement. In 2022, IPRT also carried out substantial work to devise the organisation's new strategy.

i) High Quality Research

All IPRT's advocacy work is informed by our comprehensive research. Owing to this, IPRT generally conducts several research projects at the same time. These projects are funded by a variety of sources, including The Community Foundation for Ireland and the Irish Human Rights and Equality Commission, amongst others. At times, IPRT will undertake to commission research that meets a specific organisational need or objective. In 2022, research and advocacy projects included:

- Progress in the Penal System:

IPRT published and launched 'Progress in the Penal System: The need for transparency' (2021) (or 'PIPS 2021') in February 2022, the fifth in a series of annual reports benchmarking progress in Ireland's penal system. Work further was started on the sixth report in the series, Progress in the Penal System (2022), due for publication in May 2023. Since 2017, the PIPS project has set out a clear vision for the future of the penal system. From the outset, the overall purpose of PIPS has been to promote and assess progress across a broad range of issues in Ireland's penal system, guided by a set of 35 standards. The 2022 report will revert to examining the penal system across all 35 standards with 'Women in Prison' receiving particular attention as the 'Spotlight Standard' for the year. The PIPS project is supported by a donor-advised fund through The Community Foundation for Ireland.

- Foreign National and Minority Ethnic Groups in the Penal System:

In 2020, IPRT secured funding for a new advocacy and research project on 'Access to Rights and Access to Justice for Migrants and Minority Ethnic Groups in the Penal System' under the Irish Human Rights and Equality Commission 'Human Rights and Equality Grants Scheme 2020'. The final report, 'Sometimes I'm Missing the Words: The rights, needs and experiences of foreign national and minority ethnic groups in the Irish penal system', was published in April 2022 and made a total of 18 recommendations. Key findings in the report included: an indication that foreign nationals may receive longer sentences than Irish nationals for controlled drug offences and sexual offences; deficiencies in data relating to the ethnicity and religion of the prison population; significant challenges faced by foreign nationals and minority ethnic people in prison concerning access to services and language/communication barriers; and the impact of experiences of racism across the criminal justice process.

- Access to Rights for People Detained in Secure Forensic Mental Health Facilities in Ireland:

In 2021, IPRT secured funding from the Irish Human Rights and Equality Commission 'Human Rights and Equality Grants Scheme 2021' for a small-scale scoping study concerning the rights of people detained in secure forensic mental health facilities in Ireland. The research was commissioned by IPRT from the Centre for Disability Law and Policy at NUI Galway, with the final report published in October 2022.

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The purpose of the research was to examine how the human rights of individuals are met before, during and after a period in secure forensic mental health facilities, and to identify the applicable rights frameworks/sectoral duties in play. A total of 17 recommendations were made in the final study, focusing on Ireland's only secure forensic mental health facility – the Central Mental Hospital (CMH) – and relating to admission to the hospital; daily life within the hospital; and review and discharge of patients from the hospital.

- Maternal Imprisonment in Ireland: A Scoping Study:

In 2022, IPRT commissioned independent human rights consultants Sharon Critoph and Vicki Prais to carry out a small-scale scoping study on maternal imprisonment in Ireland. This research was funded by the St Stephen's Green Trust and Katharine Howard Foundation in connection with IPRT's project on children and families impacted by imprisonment, with the intention of examining the numbers and experiences of mothers imprisoned in Ireland and the impact on their children. The final study was published in early 2023 and made a total of 29 recommendations particularly in regards to the need to consider children when sentencing mothers to prison and particularly promote the use of non-custodial measures when sentencing mothers.

- Working with Conviction: A Scoping Study on Employer Attitudes to Hiring People with Criminal Convictions:

IPRT was awarded funding by the Irish Human Rights and Equality Commission under the 'Human Rights and Equality Grants Scheme 2022-2023' to conduct a small-scale analysis of the attitudes of employers and the experiences of people with convictions in accessing decent work. The aim of the project is to determine the types of barriers that exist for individuals with a criminal conviction in accessing decent and sufficient work and assess the impact that this has on their ability to achieve economic equality. Work on the project got underway in late 2022, with the research tender process opened and work continuing on the project in 2023.

These activities deliver on the main object plus subsidiary objectives 1, 2 and 3.

ii) Evidence-Informed Policy Solutions

IPRT regularly makes written and oral submissions to consultation processes on penal policy but also on linked issues such as human rights, women's rights, the rights of minority groups and crime policy issues, where they relate to our core objectives. IPRT both promotes the need for a national criminal justice policy that is informed by robust data and research, and also develops evidence-informed policy solutions to support policy development and decision-making. All submissions are grounded in IPRT's comprehensive research and evidence base. Furthermore, IPRT actively monitors Ireland's international treaty obligations and leverages these to ensure adequate compliance with international human rights standards. In 2022 such submissions and publications included:

National

- IPRT Submission to the Joint Committee on Justice on Anti-Social Behaviour (January 2022)
- IPRT Submission on the General Scheme of the Assisted Decision-Making (Capacity) (Amendment) Bill 2021 (January 2022)
- IPRT appears before Joint Committee on Justice to discuss Anti-Social Behaviour (February 2022)
- Action for Children and Families of Prisoners (AFCFP) Submission to Government Policy Framework for Children and Young People in Ireland (February 2022)
- IPRT Submission to the Joint Committee on Justice on rehabilitative opportunities within the prison system (March 2022)
- IPRT appears before Joint Committee on Justice to discuss rehabilitation within prison (March 2022)
- IPRT Submission to Pre-Legislative Scrutiny of the Mental Health (Amendment) Bill (April 2022)
- IPRT appears before Joint Committee on Disability Matters (June 2022)
- IPRT Submission to the Joint Committee on Justice on the General Scheme of the Inspection of Places of Detention Bill 2022 (August 2022)
- IPRT Submission to the Department of Justice on the Review of the Prison Visiting Committees (August 2022)
- IPRT appears before Joint Committee on Justice to discuss pre-legislative scrutiny of the General Scheme of the Inspection of Places of Detention Bill (October 2022)
- IPRT appears before the Subcommittee for Mental Health to discuss access to rights for people detained in secure forensic mental health facilities (December 2022)

International

- IPRT Submission to the 70th Pre-Sessional Working Group of the Committee on Economic, Social and Cultural Rights (January 2022)
- IPRT Alternative Report on Ireland's Fifth Review under the International Covenant on Civil and Political Rights (ICCPR) (May 2022)
- IPRT attendance at Ireland's review under ICCPR before UN Human Rights Committee (July 2022)

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- IPRT Submission to the UN Committee on the Rights of the Child (August 2022)
- IPRT appears before the 93rd pre-session of the UN Committee on the Rights of the Child (September 2022)

Publications

- Progress in the Penal System: The need for transparency (2021) (February 2022)
- "Sometimes I'm missing the words": The rights, needs and experiences of foreign national and minority ethnic groups in the Irish penal system (April 2022)
- Irish Prisons and COVID-19: Lessons Learned from the Pandemic (September 2022)
- Access to Rights for People Detained in Secure Forensic Mental Health Facilities in Ireland (October 2022)

These activities deliver on the main object plus subsidiary objectives 2 and 3.

iii) Advocacy and Campaigns

IPRT also engages in discrete advocacy campaigns in key areas. Core campaigns in 2022 included:

COVID-19 and Prisons:

Prisons, and in particular poor prison conditions, are high-risk environments for the transmission of infectious diseases such as COVID-19. COVID-19 and related restrictions continued to be a pressing area of IPRT's work into 2022, with the focus primarily on conditions for people in prison and the resumption of in-person visits for families and children.

In September 2022, IPRT published 'Irish Prisons and COVID-19: Lessons Learned from the Pandemic' in which we updated our previous recommended actions required of the State to meet human rights obligations and address the impact of the pandemic on people in prison and their families, two years into the pandemic. This document gathered the evidence and principles, and informed our advocacy and engagements with stakeholders across 2022 and into 2023. IPRT further welcomed the news of the reinstatement of weekly physical visits in prisons in Ireland in December 2022.

Alongside direct advocacy, we regularly appeared in the media to express dismay that men and women in prison were being left behind in Ireland's pandemic efforts. Often, IPRT was a lone voice in drawing attention to this significant gap in pandemic decision-making.

Children of prisoners:

In 2022, IPRT secured funding for a three-year full-time post of 'Children and Families Project Coordinator' to drive reform and progress in this area. This was a major development in IPRT's work in this area insofar as it allows for a dedicated focus on reducing the harms to children/families impacted by imprisonment and building on the work of the Action for Children and Families of Prisoners Network ('the Network'). IPRT's new Project Coordinator started in November 2022 and has immediately begun to build contacts across the justice and children sector, both nationally and internationally, and develop project plans for this next phase of the project.

Further work in the area of children and families of prisoners in 2022 included:

- the Network, comprising of community-based organisations, researchers and academics, and advocacy groups, meeting four times during 2022 to assess opportunities for reform in this area;
- a Network submission in February 2022 to the Public Consultation on the next Government Policy Framework for Children and Young People in Ireland, with the submission specifically focusing on the rights and needs of children and young people with a family member in prison in Ireland;
- in August 2022, the Network sent a letter to Director General of the Irish Prison Service to follow-up on actions set out at a meeting with the Irish Prison Service in October 2021;
- children and families with family members in prison were highlighted in other IPRT publications including e.g. 'Lessons Learned from the Pandemic', 'Progress in the Penal System (2021)' and 'Sometimes I'm missing the words'; and
- awareness raising work on children and families in the media this year included broad local and national coverage, including an opinion piece from IPRT Executive Director (CEO) on visiting family in prison at Christmas (published in The Journal in December 2022).

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Migrants and minority ethnic groups:

In April 2022, IPRT launched "Sometimes I'm missing the words": The rights, needs and experiences of foreign national and minority ethnic groups in the Irish penal system at a well-attended online event. Speakers at the launch included The Rt Hon David Lammy MP as well as representatives of various organisations including the Zahid Mubarek Trust, Pavee Point, the National Traveller Women's Forum, Irish Prison Service, Probation Service as well as the National Anti-Racism Committee. Very little information exists on the needs and lived experiences of minority ethnic and foreign national prisoners in prisons and on probation in Ireland. This report aimed to bridge that gap and consider these needs and experiences within the context of relevant policy and law.

IPRT submitted an alternative report to the UN Human Rights Committee on Ireland's fifth review under the International Covenant on Civil and Political Rights (ICCPR) which includes the over-representation of Travellers in the criminal justice system and issues such as gaps in ethnic equality monitoring.

Mental Health:

In January 2022, IPRT made its first submission to the Committee on Economic, Social and Cultural Rights. The two priority issues outlined by IPRT in the submission were: issues regarding the right of everyone to the enjoyment of the highest attainable standard of physical and mental health, including men and women in prison; and the treatment of mentally ill prisoners as one of the most pressing issues within Irish prisons. The same month, IPRT also made a brief submission on the General Scheme of the Assisted Decision-Making (Capacity) (Amendment) Bill 2021, highlighting the needs of people with disabilities in prison and engaged with forensic mental health services in Ireland.

IPRT submitted to the Joint Committee on Justice on the topic of 'an examination of rehabilitative opportunities within the prison system' in March 2022, discussing key rehabilitative supports, services and resources including mental and emotional health supports. The next month, IPRT were invited to present on our submission to the Justice Committee.

In April 2022, IPRT made a brief submission to the Sub-Committee on Mental Health regarding its role in conducting Pre-Legislative Scrutiny on the Mental Health (Amendment) Bill and raised concerns in regards the ongoing detention and treatment of people with mental illness in Irish prisons, with people inappropriately held in isolation units and other areas of prisons while awaiting mental healthcare in an appropriate setting.

IPRT engaged with the UN Human Rights Committee in a formal private session in Geneva in July 2022 before the Irish State came under review and raised as key issues the overrepresentation of people with mental health needs in the prison system and the need to urgently publish the findings of the High Level Task Force on mental health and addiction. The Committee subsequently made recommendations in its Concluding Observations that called for the Irish State to provide adequate mental healthcare for prisoners and increase diversion of people with serious mental health issues away from the penal system.

In October 2022, IPRT launched an independently commissioned scoping study on access to rights for people detained in secure forensic mental health facilities in Ireland. It raised issues in need of address such as lengthy stays in the Central Mental Hospital and challenges in reforming our forensic mental health system to make it compliant with the UN Convention on the Rights of Persons with Disabilities (UNCPRD). IPRT appeared before the Sub-Committee on Mental Health to discuss the findings of the report in December 2022.

After repeated pressure from IPRT, September saw publication of the Final Report of the High Level Task Force considering the mental health and addiction challenges of people who come in contact with the Criminal Justice Sector. IPRT welcomed many of the recommendations made by the Task Force which included taking a holistic and cross-departmental approach to the diversion of people with mental health or addiction issues away from prison where this is possible and appropriate.

Throughout the year, and many of the publications outlined above, IPRT repeatedly highlighted mental health in prison as a key and enduring issue within our penal system.

Spent Convictions:

In November 2022, IPRT and NIACRO organised an in-person event, exploring the barriers for people with criminal convictions histories on the island of Ireland, exploring current practices and assessing the opportunities for change in this area. Senator Lynn Ruane delivered the keynote address and chaired the first panel discussion at the event.

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Spent convictions were also highlighted in our 'Progress in the Penal System (2021)' and the IPRT Submission to the 70th Pre-Sessional Working Group of the Committee on Economic, Social and Cultural Rights.

Optional Protocol to the UN Convention against Torture (OPCAT):

OPCAT was highlighted in our Alternative Report to the UN Human Rights Committee on Ireland's Fifth Review under the ICCPR and contributed to the Committee's recommendation to the Irish State in its Concluding Observations to continue its efforts to proceed with the ratification of OPCAT.

In August, IPRT submitted to the Joint Committee on Justice on the General Scheme of the Inspection of Places of Detention Bill 2022. It highlighted that the Bill, along with the ratification of OPCAT, represents an historic opportunity to strengthen the culture of human rights within Irish detention facilities and put in place safeguards to ensure that some of the most vulnerable individuals in our society are protected. IPRT stressed that immediate ratification of the Bill would further signal Ireland's commitment to OPCAT and preventing torture in places of detention and help ensure the current momentum is not lost. IPRT further presented to the Justice Committee on the Bill in October 2022, alongside other key actors in this space, and co-hosted (alongside the Irish Human Rights & Equality Commission) a closed roundtable event on OPCAT with key stakeholders in November 2022. The latter event saw contributions from international experts from the Australian Human Rights Commission and NPM Observatory, and was accompanied by direct meetings with officials in the Department of Justice who are working on the Inspection of Places of Detention Bill as well as a political briefing delivered to Oireachtas members in Leinster House.

These activities deliver on the main object plus subsidiary objectives 1-4.

iv) Public Communications and Raising Awareness

IPRT both responds to media queries and relevant news items and proactively seeks media coverage on important issues and to provide an alternative voice in public discussion of crime and penal policy. IPRT raises awareness and provides information by: maintaining the IPRT website as a resource on penal policy topics; maintaining a social media presence and producing quarterly ebulletins; and engaging extensively with media on these issues. We had significant levels of engagement with public debate in 2022, issuing four editions of the IPRT ebulletin and contributing to more than 150 print and online stories and radio and TV appearances. TV appearances this year included interviews with RTÉ News.

IPRT makes active use of Twitter as our primary form of social media, and we had approximately 6,750 followers at the end of 2022. As an advocacy organisation, Twitter allows IPRT to engage in debate and respond to the issues of the day in real-time. Twitter also allows us to directly engage with our peer organisations, media and decision-makers. IPRT tweets were seen 520,700 times. While IPRT's Facebook following has remained stagnant (at approx. 2,030 followers at end 2022), as with trends seen across the world, fewer people are using Facebook (with some reduction in followers due to deactivated accounts) and increasing numbers of people are spending longer periods on Instagram. During 2022, IPRT's Instagram following grew by approx. 20% (to 970 followers at end 2022) with IPRT posting more regularly on Instagram to reach both current supporters and new audiences who are migrating to Instagram. In addition, we saw an approximate 40% increase in followers on LinkedIn in 2022, with up to 900 followers recorded on this platform at the end of 2022.

Additionally, we were able to make good use of YouTube during 2022, uploading six videos garnering 330 views in total by the end of 2022. Three of the videos were Oireachtas presentation videos, two were from our spent convictions event held in conjunction with NIACRO in November 2022 and another was from our online Prison Law Seminar held in October 2022. Sharing these videos with new audiences who might not have been able to attend otherwise – including members of the Oireachtas whose schedules don't always permit event attendance – was made possible through improving technology.

IPRT hosts a variety of events each year. These events are linked to our research work or to specific advocacy work. They are mostly public events and usually 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. Due to the COVID-19 pandemic, IPRT moved to hosting virtual rather than in-person events from March 2020.

This practice continued at the start of 2022, but we were soon able to move to host our first in-person events since the pandemic while continuing to recognise the important role that online / recorded events play in allowing for a broader range of people to access our events (with venue capacity, travel and scheduling no longer a barrier). By recording and uploading both online and in-person events and circulating the relevant links in our newsletters and on social media afterwards, our message has a further reach. The use of online sign-up and contact permission gathering also allowed us to increase our online engagement and follow-up with attendees after events.

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In 2022, IPRT events included:

- Online launch of 'Progress in the Penal System 2021' (February 2022)
- Third meeting of the IPRT Solicitor Panel (March 2022)
- Fifth meeting of Action for Children and Families of Prisoners (March 2022)
- Online launch of 'Sometimes I'm Missing the Words: The rights, needs and experiences of foreign national and minority ethnic groups in the Irish penal system' (April 2022)
- An in-person Knowledge Exchange Seminar to explore the experiences of women in prison whose children are in care (May 2022)
- Sixth Meeting of Action for Children and Families of Prisoners Network (June 2022)
- Fourth Meeting of the IPRT Solicitor Panel (June 2022)
- All-Party Oireachtas Group on Penal Reform meeting on women in prison (in-person) (July 2022)
- Fifth Meeting of the IPRT Solicitor Panel (September 2022)
- IPRT Annual General Meeting and launch of the IPRT Annual Review 2021-2022 (September 2022)
- Seventh Meeting of Action for Children and Families of Prisoners Network (September 2022)
- Prison Law Seminar to launch 'Access to Rights for People Detained in Secure Forensic Mental Health Facilities in Ireland' (October 2022)
- Closed roundtable on OPCAT Ratification in Ireland (in-person) (November 2022)
- All-Party Oireachtas Group on Penal Reform briefing on OPCAT ratification in Ireland (November 2022)
- An in-person Knowledge Exchange Seminar on Living with Conviction (November 2022)
- Eighth Meeting of Action for Children and Families of Prisoners Network (December 2022)
- Sixth Meeting of the IPRT Solicitor Panel (December 2022)

These activities deliver on the main object plus subsidiary objectives 1-4.

v) Building Alliances and Capacities

Through our qualitative interviews for research, our annual prisoner members' survey (which for the second year included a focus on issues experienced as a result of COVID-19 as well as wider penal reform issues), and other means, IPRT regularly engages with prisoners and their families, responding to queries, and conducting occasional prison visits (COVID-19 restrictions permitting). This engagement in turn informs our strategic priorities and provides the impetus for further action, investigation or research.

Funding provided by The Community Foundation for Ireland and The Community Foundation for Northern Ireland under the All-Island Fund allowed IPRT to build alliances with our partners in Northern Ireland, NIACRO, on joint areas of concern. Specific aspects of this project included working with NIACRO to host two 'Knowledge Exchange Seminars': the first seminar took place in Stormont on the topic of women in prison whose children are in care while the second seminar took place in Dublin on the topic of spent convictions. Both events involved speakers and attendees from key government agencies and civil society organisations in the Republic and Northern Ireland, providing significant opportunities for cross-border learning and collaboration. Work conducted around the seminars further involved opportunities for IPRT to engage with people with experience (e.g. through a survey conducted among women with experience of having their children in care in the Dóchas Centre and Limerick Prison, and engagement with people with convictions histories). This funding further provided IPRT with opportunities to learn more about NIACRO's ASFO (Accessing Services for Offenders) network and begin to scope opportunities for developing a Criminal Justice Network in the Republic. This specifically involved conducting a survey of colleagues working on criminal justice reform in the Republic in March 2022 to hear their views on the proposals to develop a Network (with 61 responses received) and hosting a 'Network Showcase' event in September 2022 for potential network members to learn more about models for such a network (with speakers including the manager of the ASFO Network in Northern Ireland, the CEO of Clinks in England & Wales, and a representative of the Children's Rights Alliance who runs various networks in their sphere).

Alliances developed further during 2022 included regular meetings of the IPRT Solicitor Panel, with four quarterly meetings taking place at which solicitor members shared a wide variety of concerns including around COVID measures within the prison, facilitation of professional legal visits, bail procedures and changes to parole / operation of temporary release. The membership of the Panel further grew to a total of 12 members by the end of 2022.

The All-Party Oireachtas Group on Penal Reform continued to be jointly chaired by Deputy Jennifer Carroll MacNeill and Deputy Ivana Bacik, with secretariat support provided by IPRT, in 2022. The Group provides a forum for members of all parties and independents, across the Dáil and Seanad, to discuss penal reform issues, engage directly with leading experts in the field and work together to create positive and lasting reform of the Irish penal system. Activities of the Group in 2022 included: a number of in-person meetings with the Group co-chairs in February and May 2022; a visit by both co-chairs and IPRT to Mountjoy Prison and the Dóchas Centre (March 2022); Leinster House AV room briefing for the Group on the topic of women in prison with speakers including the Chair of the Dóchas Visiting Committee, Maria Joyce of the National Traveller Women's Forum and women involved in the SAOL Brio project (July 2022); and Leinster House AV room briefing on OPCAT ratification and the Inspection of Places of Detention Bill (November 2022). By the end of 2022, approximately 41 members of the Oireachtas have expressed interest in and/or attended a meeting of the All-Party Group.

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IPRT also works closely with a number of organisations in the area of human rights, penal policy, and prisoner and ex-prisoner support organisations. Additionally, IPRT made presentations to Recruit Prison Officers on our work, key current issues, and the importance of accountability and penal reform for the prison system during 2022. Our engagement work in 2022 also included presentations and contributions to ACJRD, the Probation Service and other civil society events.

These activities deliver on the main object plus subsidiary objectives 1, 3 and 4.

Structure, Governance and Management

Structure

The Charity is governed by its Constitution. 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 is 9, but the Company may from time to time register an increase or decrease of Members. The Chief Executive Officer (Executive Director) shall undertake such duties and exercise such powers in relation to IPRT and its business as agreed with the Board. The Chief Executive Officer (Executive Director) is required to keep the Board fully advised as to the activities, achievements and challenges faced by IPRT.

Board members of IPRT receive no remuneration beyond vouched expenses.

Governance

In November 2014, IPRT became compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland. We review our compliance with the code annually and did so most recently in May 2019. In 2018, the Charities Regulator issued its own governance code, the Charities Governance Code. Throughout 2019 and 2020, the Board conducted a structured review of its compliance with the Charities Governance Code and IPRT formally signed off on its compliance in November 2020. The Board continues to monitor and maintain compliance with the Governance Code. The Board is guided by a Board handbook that was developed in September 2014, reviewed in 2020 and is updated at least annually.

Responsibility for the day-to-day management and administration of IPRT is delegated to CEO (Executive Director) Fíona Ní Chinnéide (until she left post in February 2022, after which Deputy Director Molly Joyce assumed the role of Acting Executive Director (CEO) for an interim period). On 31st March 2022, IPRT announced the appointment of its new CEO (Executive Director), Saoirse Brady, with Saoirse starting in IPRT on 3rd May 2022. The CEO (Executive Director) manages IPRT in accordance with the strategic plan, annual operational plan, policies and procedures and delegations approved by the Board. The CEO (Executive Director) is not a member of the Board.

Delegation includes implementation of the strategic plan as well as leading and managing staff and volunteers, programmes, projects, finances, pricing, and administrative aspects, so that the organisation's ongoing vision and strategies can be fulfilled. The CEO (Executive Director) is responsible for preparing materials for the Board and strategic planning processes.

Decisions reserved for the Board include strategic planning and operating budgets; appointment/removal of auditor; appointment and performance of the CEO (Executive Director); Board membership; subgroup chairs and members; and approval of finance facilities.

IPRT has a conflict-of-interest policy which was last reviewed by the Board in 2020, in line with the Charities Regulator's Guidance on Managing Conflicts of Interest Appendix B.

Staff and Volunteers

IPRT had between five and six full-time staff in 2022, with the addition of the new post of Children & Families Project Coordinator in November 2022. The CEO (Executive Director) currently line-manages the Deputy Director (Legal & Public Affairs Manager), Communications Officer and Governance & Administration Officer, while the Deputy Director (Legal & Public Affairs Manager) line-manages the Policy & Research Coordinator and Children & Families Project Coordinator. All staff receive support in the form of biannual performance management meetings (at the beginning of the year and mid-year), at which the staff member's performance objectives are discussed and updated as needed, with new staff receiving an initial review at three months and formal probation review at six months. Staff also receive regular support in the form of weekly one-to-one meetings with their line manager. A whole team meeting is held once a week (in 2022 this was a mixture of online and in-person meetings) to check-in on ongoing projects, events and activities.

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IPRT generally takes on volunteers for three periods annually (Feb - June, July - August, Sept - January) along with academic placement programmes. Volunteers are not reimbursed for their time. The structured programme involves the volunteers in communications, policy, and advocacy aspects of our work. The total hours volunteered varies year on year but amounts to approximately 2,000 hours volunteered per annum. Due to the on-going COVID-19 pandemic, IPRT switched to remote volunteering from mid-March 2020 and this continued in 2022. The ongoing benefits of the volunteer programme to both the organisation and the volunteers will continue to be monitored.

Committees of the Board

As we move into the post COVID-19 period, Board meetings and subcommittee meetings continued to be held as scheduled and were held online throughout 2022 with the exception of our AGM, which was in person.

The Board and following subcommittees were active during the reporting period:

(Subcommittees have terms of reference approved by the Board)

- Board
- Finance, Audit and Risk and Human Resources (FARHR) Subcommittee (formerly Finance Subcommittee)
- Board Nominations Subcommittee

Board

In 2022, between eight and twelve directors served on the Board of Directors at any given time. The Board met 6 times during the reporting period. Further information on attendance is provided below.

The Finance, Audit, Risk & HR Subcommittee

In January 2020 the Board approved the combination of the Finance, Audit & Risk Subcommittee and the Fundraising & Sustainability Subcommittee. Upon the appointment of a Board member with HR experience in July 2021, it was decided to further combine the HR Subcommittee into this structure, so as to form the Finance, Audit, Risk & HR (FARHR) Subcommittee. The Board's Chairperson, Treasurer and HR-experienced Board member all sit on this Subcommittee.

In 2022, 3 directors served on the Finance, Audit and Risk and Human Resources Subcommittee: Kevin Gregory (IPRT Treasurer); Seamus Taylor (IPRT Chairperson); and Liz Leavy (HR-experienced Board member). Two additional members were recruited to the Subcommittee in 2022: Noel Moloney and David O'Riordan. These appointments were made with the assistance of Boardmatch and following a robust appointments process including interview by IPRT's CEO (Executive Director), Chairperson and Treasurer.

Both the Chair of the Board and the Chair of the FARHR Committee (IPRT Treasurer) attended all meetings. Liz Leavy sent apologies for all scheduled meetings.

26 January 2022
23 March 2022
18 May 2022
13 July 2022
21 September 2022
23 November 2022

Please note, the Governance and Administration Officer (GAO) was in attendance for part of these meetings for information giving purposes.

Board Nominations Subcommittee

On 23 November 2020, the Board decided on the formation of a Board Nominations Subcommittee. This consists of the Chairperson, Vice-Chairperson, and CEO (Executive Director), with administrative support of the Governance and Administration Officer. The Subcommittee had meetings and interviewed prospective candidates for the Board in the latter part of 2022 (with some support provided by Boardmatch), and proposed candidates to the Board of IPRT at subsequent Board meetings.

Attendance at Board meetings

As outlined on Page 3, between eight and twelve board members served at any given time during the year:

Aislinn O'Donnell, Joan O'Flynn, Kathleen Leader SC, Kevin Gregory, Niall Walsh, Seamus Taylor, Liz Leavy, Cormac Behan, Noel Moloney, Luke Staines, Derval McDonagh, Lisa Cuthbert, Miranda Trouabal and Ashling Golden. Dates of appointment and resignation to and from the Board are listed below.

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Board meetings held and apologies during the reporting period are noted as follows:

26 January 2022	Apologies from Liz Leavy, Joan O'Flynn, Aislinn O'Donnell
23 March 2022	Apologies from Seamus Taylor, Liz Leavy
18 May 2022	Apologies from Liz Leavy, Miranda Troubal
13 July 2022	Apologies from Liz Leavy
21 September 2022 (AGM)	Apologies from Joan O'Flynn, Liz Leavy
23 November 2022	Apologies from Liz Leavy

Fiona Ní Chinnéide (CEO / Executive Director) attended the first Board meeting of the year in January 2022, with Molly Joyce (Acting CEO / Executive Director) attending the March 2022 meeting and Saoirse Brady (new CEO / Executive Director) taking on attendance from May 2022. On occasion, the Governance & Administration Officer and Legal & Public Affairs Manager / Deputy Director were also in attendance, to facilitate the provision of information.

Aislinn O'Donnell (Vice-Chairperson)	Appointed 8 June 2016
Ashling Golden	Appointed 26 January 2022
Joan O'Flynn	Appointed 22 October 2014 – Resigned 21 September 2022
Cormac Behan	Appointed 13 July 2022
Derval McDonagh	Appointed 13 July 2022
Kathleen Leader (Director and Company Secretary)	Appointed 28 June 2010 – Resigned 21 September 2022
Kevin Gregory (Treasurer)	Appointed 26 February 2015
Lisa Cuthbert	Appointed 13 July 2022
Liz Leavy	Appointed 19 May 2021
Luke Staines	Appointed 21 September 2022
Miranda Trouabal	Appointed 20 July 2021
Niall Walsh	Appointed 21 July 2011 – Resigned 21 September 2022
Noel Moloney	Appointed 21 September 2022
Seamus Taylor (Chairperson)	Appointed 12 July 2012

At AGM 2015, a decision was made to take a 'clean-slate' approach on Board member terms prior to the AGM, to allow for orderly Board retirement and renewal going forward, while maintaining a balance of new Board members and experience on the Board.

IPRT is continuing the process of recruiting new Board members by AGM 2023, to fill existing gaps, skills, and upcoming vacancies due to retiring Board members who will have reached their maximum terms at AGM 2023.

Review of Activities, Achievements and Performance

IPRT's goals and activities are guided by our five-year Strategic Plan, which ran from 2017 to 2021. The Board made the decision in January 2022 to extend the Strategic Plan 2017-2021 by a maximum of 18 months due to staff turnover and particularly to allow for the appointment of a new Executive Director (CEO). Upon recruitment of Saoirse Brady in May 2022, IPRT accordingly began the process of drafting a new five-year Strategic Plan. This was completed by December 2022 and signed off by the board in January 2023. In 2022, annual operational plans derived from the Strategic Plan 2017-2021 set out our annual programme of activities across research, advocacy, communications, governance, and sustainability. IPRT tracks progress against both the operational plan and the achievement of penal reform objectives in the Strategic Plan, and the vast majority of these were achieved by the end of 2022. The achievements and performance of the company against key strategic goals are set out comprehensively in our Annual Reviews for each year, available at www.iprt.ie.

IPRT has continued to engage with those who have experience of imprisonment and/or have been affected by a family member's imprisonment, with examples of these efforts including:

- responding to queries made to the office (240 queries received in 2022 - an increase from previous year);
- targeted membership drives via email campaigns, distribution of membership information at relevant events and posting membership information to people upon request;
- re-starting prison visits and hosting in-person events, which allowed more opportunities to engage with potential members;
- carrying out a survey of our prisoner members in advance of AGM 2022, which received 17 responses out of 110 surveys sent out (a 24% increase in responses from the previous year).

The information obtained through these various channels all feeds into IPRT's advocacy work and help inform our policy demands.

Some examples of the demonstrable impact of IPRT's activities in 2022 include:

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- Progressive roadmap published to transform the penal system in the Department of Justice 'Review of Penal Policy Options', including commitments to consider incorporating in law the principle of 'prison as a last resort' and explore alternatives to imprisonment;
- All-island conversations on the experiences of women in prison whose children are in care and spent convictions;
- Securing funding for the further development of IPRT's Children and Families of Prisoners Initiative;
- Strong recommendations from the UN Human Rights Committee to the Irish government on improving prison conditions including eliminating overcrowding in places of detention, ensuring adequate mental health care for prisoners and guaranteeing swift and independent investigations of all deaths in detention;
- Publication of the General Scheme of the Inspection of Places of Detention Bill;
- Conduct of the first full unannounced inspection of a closed prison in number of years (with the Inspector of Prisons carrying out this inspection in Mountjoy Prison (male) in November/December 2022);
- Publication of the Final Report of the High Level Task Force considering the mental health and addiction challenges of people in who come in contact with the Criminal Justice Sector; and
- The reinstatement of weekly in-person prison visits to pre-COVID levels as of December 2022.

Through our work, IPRT has further seen an increasingly positive response to penal reform issues, in which stakeholders are engaged with the issues being raised.

Outstanding objectives from the Strategic Plan 2017-2021 include:

- Reducing the average number of people in prison;
- Reducing the use of restricted regimes and solitary confinement in prisons;
- Publishing sentencing data and analysis on a regular basis; and
- Properly resourcing an independent prisoner complaints system and extending the remit of the general Ombudsman to include complaints from prisoners.

Such goals accordingly remain incorporated within IPRT's new Strategic Plan 2023-2026 and will remain a part of the organisations work, drawing upon the organisation's existing and future publications, research and advocacy activities.

The Board uses 5 financial key performance indicators (KPIs) which, taken together, are a measure of performance and financial strength. These are as follows:

i) Net cash inflow during the period - 2022: €75,629 (2021: €29,574)

Long term positive net cash inflows indicate a financially healthy operation, and indicates the company is able to meet short-term obligations without having to liquidate assets. It also gives it flexibility to invest in operations, and so enhance the value of outputs.

ii) Cash balances at period end – 2022: €436,773 (2021: €361,144)

Cash balances indicate whether the company has the operating capital necessary to complete planned transactions.

iii) Balance of reserves at period end - 2022: €244,361 (2021: €240,174)

Balance of reserves represents retained earnings, which arise as a result of past net surpluses, including for the current period i.e. it is a measure of cumulative earnings, and incorporates both unrestricted and restricted earnings. Certain funds received in 2022 are to be drawn down for use in 2023 and beyond.

iv) Number of months of free reserves held at period end - 2022: 10 months (2021: 11 months)

As described in the Reserves Policy, free reserves are a measure of the resources available to IPRT, to allow it to continue its core operations for a period of time, during a period of unforeseen financial difficulty. At 31 December 2022, the free reserve holding was at 10 months which exceeds our reserves policy of 9 months.

v) Support costs as a percentage of total costs - 2022: 62% (2021: 61%)

Support costs as a percentage of total costs illustrates how much total expenditure is absorbed by essential but non-core activities and functions.

Financial Review

The results for the financial year are set out on Page 25 and additional notes are provided showing income and expenditure in greater detail.

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In 2022, we continued to strengthen our fundraising activities through: researching and drafting applications for project and research funding to grant-making bodies and foundations; through membership renewals and membership drives; and through our Friends of IPRT network.

The directors are satisfied with the financial outcome for the year.

Income

IPRT secured renewed multi-annual funding of €264,119 (€86,619 per annum for three years) from Pobal under the Scheme to Support National Organisations (SSNO) to fund IPRT's Executive Director (CEO) post for the period July 2022 to June 2025 and contribute to the core costs such as rent.

In 2022, IPRT secured renewed multi-annual core funding of €491,592 (€163,864 per annum for three years) from the Department of Justice, to run from 2023 to 2025. This funding will continue to provide funding for core operational costs fundamental to the smooth running of the organisation.

During 2020, IPRT secured multi-annual project funding of €45,000 (€15,000 per annum for three years) for a new project, the IPRT Children and Families and Imprisonment Initiative, to run from 2020 to 2023 and co-funded by the Katharine Howard Foundation and the St Stephen's Green's Trust. In 2022, IPRT secured renewed and additional multi-annual project funding of €277,500 (€92,500 per annum for three years) to allow for the hiring of a full-time Children & Families Project Coordinator, further growth and development of the Action for Children & Families of Prisoners Network and associated costs. This funding is provided by Porticus, The Community Foundation for Ireland and the Katharine Howard Foundation.

In 2022, IPRT was awarded €5,830 from the Irish Human Rights and Equality Commission (IHREC) to conduct a small-scale study on the barriers to employment for individuals with previous convictions. Researchers attached to Maynooth University have been contracted to carry out this research which will progress during 2023.

IPRT, along with partners NIACRO, secured €20,000 in 2021 under The Community Foundation for Ireland's All Island Communities Fund to deepen our partnership and broaden cross-border collaboration within our respective networks by developing more formal joint networks, campaigns and policy actions. This project ran during 2022. An application for continuity funding of €10,000 under this funding stream was made in late 2022 and successfully confirmed in early 2023 (with such continuity work to progress in 2023).

IPRT's multi-annual funding for the *Progress in the Penal System* project and Policy & Research Coordinator role ended in 2022, with a renewal application made in late 2022 for a further three-year cycle of funding. As of the end of 2022, the outcome of this application was awaited.

In 2020 IPRT also secured multi-annual funding of €120,000 (€40,000 per annum for three years) for our new Penal Policy and Law Programme, to run from 2020 to 2023 which is co-funded by The Community Foundation for Ireland (€90,000) and the Congregation of the Sisters of Mercy Solidarity Committee (€30,000).

In 2021, IPRT was awarded €4,460 from the Irish Human Rights and Equality Commission (IHREC) to conduct a scoping study 'Access to rights for people detained in secure forensic mental health facilities in Ireland'. The Centre for Disability Law and Policy in NUI Galway was contracted to carry out this research, which was completed in 2022.

In 2022, IPRT membership and subscription income returned to pre COVID-19 levels.

Expenditure

IPRT's expenditure (beyond core organisational expenditure such as rent) reflects our core objectives of research, awareness raising and targeted advocacy. Expenditure in 2022 can be closely linked to the achievements detailed above. The following illustrates how expenditure helped to achieve objectives:

i) Salaries

These reflect our small team, with expertise in the area of penal reform; penal policy and advocacy; media and communications; research and policy; legal and public affairs; and governance. Each of these roles was essential in contributing to the work done by the organisation in 2022 and to the resultant success.

ii) Research and Publications

One of IPRT's core values is the provision of 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 for expertise. IPRT's Legal & Public Affairs Manager and Senior Policy & Research Officer were key to the delivery of timely research. While IPRT's Senior Policy & Research Officer departed in September 2022, our new Policy & Research Coordinator was hired in November 2022 through a robust external recruitment process, to ensure the continuation of high-quality research. The production of timely evidence-based research is essential to our process of change.

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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 we do, whilst offering a useful networking opportunity. The continuation of virtual events that began with the COVID-19 pandemic allowed for a broader range of speakers and attendees, domestic and international, and allowed for increased online engagement after the event. Recognising the important role that online events played in meeting the needs of some of our stakeholders, as we moved back to in-person events, video recordings of the events have been made available. Media coverage of IPRT launches and events provides an additional outlet for information and awareness on issues of penal policy.

iv) Website and information provision

IPRT's online presence is an invaluable resource acting as an archive of over 28 years of IPRT research and providing a hub of relevant research and emerging policy developments. Ongoing maintenance and improvements are necessary to ensure that this resource is well-maintained and remains an up-to-date and accessible source of information. An active presence on social media websites such as Twitter, Instagram, Facebook and LinkedIn further ensure that IPRT remains an up-to-date resource of information, and our presence on these sites is regularly maintained.

Visits to the IPRT website decreased in 2022 compared to 2021, but the time visitors spent on the website increased.

v) Fundraising

Many of our research projects are funded by grant-giving organisations with an interest in particular areas. Fundraising from these sources 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, especially post 2021; to reduce over-reliance on any one stream; and to allow the organisation to carry out and fund important research projects in line with organisational strategic objectives. In 2023, work will remain ongoing to review current funding streams and identify future potential opportunities for funding.

Financial Results

At the end of the financial year the charity has assets of €440,817 (2021 - €361,852) and liabilities of €196,456 (2021 - €121,678). The net assets of the charity have increased by €4,187.

Reserves Position and Policy

Irish Penal Reform Trust has set a reserves policy which requires:

Reserves are maintained at a level which ensures the organisation's core activity can continue during a period of unforeseen difficulty. These unrestricted free reserves should be between approximately six- and nine-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. This strategy is intended as a guide to IPRT to ensure that we:

- i) identify;
- ii) pre-empt; and
- iii) minimise or prevent any risks to the successful operation of our organisation.

This policy is reviewed annually.

Unrestricted reserves of €244,361 are free reserves. Free reserves equate to approximately 10 months' core expenditure.

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.

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This policy is intended as a guide to IPRT to ensure that we i) identify, ii) pre-empt and iii) minimise 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 Chief Executive Officer (Executive Director) is responsible for ensuring the risk management plan is implemented and that staff comply with risk management measures.

Our risk policy and plan incorporates a risks register that identifies key risks in five areas, and scores these as to likelihood of occurrence, and possible impact, which combined provide an overall risk score. The plan also identifies what controls are in place to mitigate against each risk, together with actions underway or plans to reduce the level of risk further, and designated owners of those actions. Regular reviews of the risks register by the CEO (Executive Director) and by the Board are an integral part of our assurance framework. Below outlines the key risks identified in 2022 reviews:

1) Economic Climate

The charity may be negatively impacted by a downturn in the economic environment. The overall risk factor has been updated to high, both in terms of likelihood and impact, due to the economic impact of the pandemic, which is likely to result in lower exchequer revenues and massive increases in government debt that will need servicing. Potential impacts on the organisation are reduced fundraising ability; a reduction in core funding; and consequent reduction in operational capacity. Mitigation strategies include contingency reserves planning and scenario planning.

2) Government Policy

Changes to government policy could negatively impact the operations of IPRT and its ability to effect improvements in the penal system. A change in public policy may reflect shifting attitudes in the community surrounding penal issues, and result in changes that hinder improvements made or possible improvements required in the future. IPRT has assessed the overall risk factor as medium in terms of likelihood but high in terms of impact. Policy changes tend to be signalled well in advance through different channels of communication. Mitigation strategies include monitoring of legal, regulatory, and political changes; public opinion is also monitored in this regard. IPRT is a member of umbrella bodies, who can assist with lobbying against unwelcome changes.

3) Financial Risk

IPRT has identified a reduction in funding as a medium risk possibility but high in terms of impact. Such a measure could restrict overall operational activity and endanger staff positions. To mitigate these risks, IPRT meets all funder commitments, seeks to deepen relationships with funders and diversify income streams. IPRT has placed a greater focus on fundraising, having implemented a fundraising and sustainability strategy which is monitored by the Board. IPRT continued to monitor the impact of COVID-19 on the organisation's financial situation in 2022, although the risks associated with the pandemic did not ultimately appear to have a major impact on the charity's finances.

4) Loss of Key Board Members

IPRT has identified a loss of key Board members as high in terms of likelihood and medium in terms of seriousness. The risks of losing key Board members includes loss of experience, skills and institutional memory as well as potential impacts on operation of the organisation and its subsequent performance. To mitigate the risks involved, IPRT will implement its Board Development Plan, undertake effective succession planning and ensure adequate notice periods and handovers are carried out so as to manage the process smoothly.

5) Disaster Planning

IPRT assesses the possibility of unforeseen 'disaster' as low but the possible impact as high. Such a situation could result in a significant loss of data and/or property and records. To mitigate this risk, IPRT have a data recovery plan in place, and a disaster recovery plan to secure alternative accommodation. Insurance is also in effect to mitigate the financial impact of any disaster. The impact of COVID-19 on the country and working environment in 2021 is an illustration of the disaster recovery plan put into effect with some alterations.

Plans for Future Periods

During 2016, IPRT developed a 5-year Strategic Plan for 2017 to 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 has tracked progress annually on achievement of the objectives in our current Strategic Plan, with the vast majority achieved by end 2020. Although the planning process for the Strategic Plan 2022 onwards was initiated in summer 2021, as a result of the announcement in late 2021 of the Executive Director (CEO) departure on 8th February 2022, and in the context of the wider impact of COVID-19 on the penal system, the Board made the decision in January 2022 to extend the Strategic Plan 2017-2021 by a maximum of 18 months.

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Upon the appointment of IPRT's new Executive Director (CEO), Saoirse Brady, work on the new Strategic Plan was carried out over five months in 2022, concluding in December 2022 with the new Strategic Plan 2023-2026 approved by the Board in January 2023. The strategic planning process adopted for IPRT's new Strategic Plan was managed by an external consultant, Kathleen O'Meara, by using the 'Appreciative Inquiry' methodology.

The process adopted included: a review of IPRT's achievements; a joint Board and staff meeting; facilitation of three Appreciative Inquiry workshops; interviews with key stakeholders; and a document review. Key audiences and stakeholders, including those who have direct lived experience of the criminal justice system, were further engaged on the fundamental statements in the Strategic Plan 2023-2026.

IPRT is in receipt of multi-annual funding from a number of diverse sources, many of which came up for renewal in 2022. These various funding streams are crucial to the continuation of IPRT's work and we remain extremely appreciative of all our funders for their commitment to the vision and work of the organisation.

In 2019, IPRT secured €270,000 in restricted funding from Pobal, who administer the Scheme to Support National Organisations (SSNO) in the Community and Voluntary sector. The funding is multi-annual and runs from July 2019 to June 2022. An application for renewal of this funding under the SSNO 2022-2025 Scheme was submitted in February 2022 and IPRT was informed of success in this regard in summer 2022. Specifically, IPRT secured a total of €264,119 in funding for the period of July 2022 to June 2025.

During 2019, IPRT secured renewed funding of €132,500 per annum from the Department of Justice and Equality for the years 2020, 2021 and 2022. An application for renewal of this multi-annual funding was made to the Department of Justice and secured in late 2022, for €163,864 per annum for the years 2023, 2024 and 2025.

With our key grants ending in 2022, this was an important year for securing the sustainability of IPRT for the years ahead. The renewal of these multi-annual funding streams from both Pobal and the Department of Justice demonstrates the continued value of IPRT's work. Alongside our other funding streams, this affords us the position to work on longer-term projects to continue to achieve real systemic change in the penal system in Ireland. IPRT has maintained extremely good relationships with both funders and aims to continue these relationships going forward.

In 2019, IPRT secured a renewed multi-annual donor-advised grant for a Senior Research and Policy Manager and flagship project 'Progress in the Penal System' (PIPS) of €200,751 to run from 2020 to 2022. This secures in-house research and policy expertise for the years ahead, guaranteeing that IPRT is in a position to directly engage with policy processes. Again, IPRT has maintained a good relationship with this funder and aims to obtain a further cycle of funding for the period of 2023-2025, with the outcome of our renewal application awaited as of the end of 2022.

During 2020, IPRT secured multi-annual project funding of €45,000 (€15,000 per annum for three years) for a new project, the IPRT Children and Families and Imprisonment Initiative, to run from 2020 to 2023 and co-funded by the Katharine Howard Foundation and the St Stephen's Green Trust. Further and increased funding of €277,500 was secured for this project in 2022 from Porticus, The Community Foundation for Ireland and Katharine Howard Foundation. This will allow for the hiring of a full-time Children & Families Project Coordinator and further development of the Action for Children & Families of Prisoners Network over the period November 2022 to November 2025. IPRT's success in securing this additional funding from both existing and new funders demonstrates the significant work achieved by the project since 2020 and the support for its objectives going forward.

IPRT also secured multi-annual funding of €120,000 (€40,000 per annum for three years) for our new Penal Policy and Law Programme, to run from 2020 to 2023 and co-funded by The Community Foundation for Ireland and the Congregation of the Sisters of Mercy.

Funding provided by the Irish Human Rights and Equality Commission (IHREC) in 2021 allowed IPRT to carry out a scoping study entitled 'Access to rights for people detained in secure forensic mental health facilities in Ireland' (with the final report published in October 2022) while IHREC funding provided in 2022 has been secured to allow IPRT to conduct a small-scale study on the barriers to employment for individuals with previous convictions. Researchers attached to Maynooth University have been contracted to carry out this research which will progress during 2023.

IPRT, in partnership with NIACRO, was awarded funding in August 2021 by The Community Foundation for Ireland and Community Foundation for Northern Ireland All-Island Fund. This project was progressed throughout 2022, and involved IPRT working with NIACRO on research, knowledge sharing and leadership in criminal justice reform across the island. The success of the project is further evidenced by the fact that IPRT and NIACRO successfully applied for continuity funding of €10,000 at the end of 2022 (with such work to be carried out in 2023).

In 2022, IPRT continued its core work in the areas of research, awareness raising, campaigning and advocacy. We will continue to meet all funder requirements and reporting deadlines and ensure that renewal applications for key multi-annual funding streams are secured for the period 2023-2025 and new opportunities for funding further identified.

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Reference and Administrative details

The organisation is a charitable company with a registered office at MACRO, 1 Green Street, Dublin 7. The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997. Charity Number 11091 and is registered with the Charities Regulatory Authority, No 20029562. The company's registered number with the Companies Registration Office is 218442.

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 below and on Page 3.

The names and addresses of organisations providing banking and professional services are also set out on Page 3. In accordance with the Constitution, the directors retire by rotation and being eligible, offer themselves for re-election.

Directors and Secretary

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

Aislinn O'Donnell
Ashling Golden (Appointed 26 January 2022)
Joan O'Flynn (Resigned 21 September 2022)
Cormac Behan (Appointed 13 July 2022)
Derval McDonagh (Appointed 13 July 2022)
Kathleen Leader (Resigned 21 September 2022)
Kevin Gregory
Lisa Cuthbert (Appointed 13 July 2022)
Liz Leavy
Luke Staines (Appointed 21 September 2022)
Miranda Trouabal
Niall Walsh (Resigned 21 September 2022)
Noel Moloney (Appointed 21 September 2022)
Séamus Taylor

In accordance with the Constitution, each Director shall retire from office at the close or adjournment of the Annual General Meeting held on or next following the third anniversary of his or her appointment. The Board handbook states that a term of office for a Board member is three years from the date of their appointment, after which point, they are eligible to be re-elected for a second term. Board members must step down after two three-year terms. The Board can make an exception to this rule, but its rationale must be explicitly made and minuted at a Board meeting.

Ashling Golden was nominated to the Board of IPRT on 26 January 2022, as was Cormac Behan, Derval McDonagh and Lisa Cuthbert on 13 July 2022. On 21 September 2022, Luke Staines and Noel Moloney were nominated to the Board. Kathleen Leader, Joan O'Flynn and Niall Walsh resigned from the Board on 21 September 2022.

The secretary who served until 21 September 2022 was Kathleen Leader, and from that date Ashling Golden was appointed secretary.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Irish Penal Reform Trust Company Limited by Guarantee subscribes to and is compliant with the following:

- The Charities Governance Code
- The Companies Act 2014
- The Charities SORP (FRS 102)
- The Companies Act 2014
- The Charities SORP (FRS 102)

Taxation Status

Irish Penal Reform Trust is a Company Limited by Guarantee has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

Going Concern

COVID-19 had an enormous impact on all facets of society in 2020 and continues to do so for the foreseeable future. Severe lockdowns had been implemented for much of 2020 and 2021. This resulted in harsh restrictions on movements, on economic activity and on people's personal lives. While COVID-19 restrictions were largely lifted in early 2022, the impact of other world events, alongside future potential impacts of the pandemic, remain to be seen.

Irish Penal Reform Trust Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

At the outset of the pandemic, the directors did not foresee a significant impact on the finances of the charity. Through careful management and direction, this has borne out to be the case for 2022. The directors at this time maintain a similar outlook for 2023 while being aware of the impact of growing inflation and increasing cost-of-living concerns.

IPRT are grateful to all our funders, members, Friends of IPRT and donors for their continued support.

The directors will continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2023 and beyond.

The directors are not in a position to assess the full financial impact as we move out of the pandemic period and deal with other world events which have impacted on inflation and cost-of-living. However, it is the director's assessment that the company has the necessary reserves to take them through this period of uncertainty.

Forecasts for the coming year take into consideration the impact of the pandemic and world events in regards its financial impacts. The 2023 budget and operational plan take into account these considerations and monitors the inflationary pressures on costs.

Assumptions made included:

- income predominantly comprises grant funding and will not be impacted for 2023
- the charity has funding agreements in place for 2022 and 2023
- the impact of the pandemic and other world events will have economic ramifications that may impact the sourcing of additional funding in the future.

The current assessment of the directors is that the adoption of the going concern basis continues to be appropriate.

Auditors

The auditors, Crowleys DFK Unlimited Company, (Chartered Accountants and Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

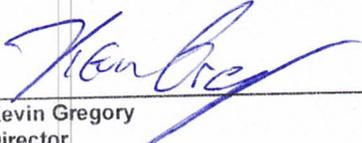
Statement on Relevant Audit Information

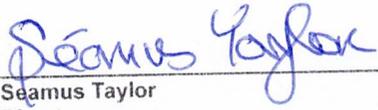
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken 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.

Approved by the Board of Directors on 24th May 2023 and signed on its behalf by:


Kevin Gregory
Director


Seamus Taylor
Director

Irish Penal Reform Trust Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

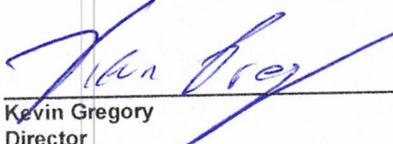
In preparing these financial statements, the directors are required to:

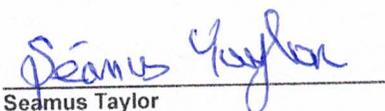
- select suitable accounting policies for the company financial statements and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019);
- make judgements and accounting estimates that are reasonable and 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 company will continue in business.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be readily and properly audited. 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 charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Directors on 24th May 2023 and signed on its behalf by:


Kevin Gregory
Director


Seamus Taylor
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Irish Penal Reform Trust Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Irish Penal Reform Trust Company Limited by Guarantee for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 4. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Irish Penal Reform Trust Company Limited by Guarantee

Matters on which we are required to report by exception

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 21, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

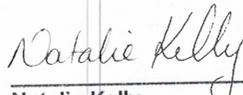
Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 24, which is to be read as an integral part of our report.

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

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



Natalie Kelly

for and on behalf of

CROWLEYS DFK UNLIMITED COMPANY

Chartered Accountants and Statutory Audit Firm

16/17 College Green

Dublin 2

Date: ..24th.May.2023.....

Irish Penal Reform Trust Company Limited by Guarantee

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Irish Penal Reform Trust Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Income							
Donations and legacies	6.1	151,587	84,638	236,225	150,781	82,656	233,437
Charitable activities					-	134,084	134,084
Other grants and funding	6.2	100	138,449	138,549			
Other income	6.3	25	-	25	2	-	2
Total incoming resources		151,712	223,087	374,799	150,783	216,740	367,523
Expenditure							
Raising funds	7.1	40,056	17,970	58,026	35,708	20,181	55,889
Charitable activities	7.2	107,031	204,824	311,855	102,805	194,688	297,493
Other expenditure	7.3	731	-	731	787	-	787
Total Expenditure		147,818	222,794	370,612	139,300	214,869	354,169
Net income/(expenditure)		3,894	293	4,187	11,483	1,871	13,354
Transfers between funds		(1,473)	1,473	-	(62)	62	-
Net movement in funds for the financial year		2,421	1,766	4,187	11,421	1,933	13,354
Reconciliation of funds							
Balances brought forward at 1 January 2022	18	241,940	(1,766)	240,174	230,519	(3,699)	226,820
Balances carried forward at 31 December 2022		244,361	-	244,361	241,940	(1,766)	240,174

The Statement of Financial Activities includes all gains and losses recognised in the financial year.

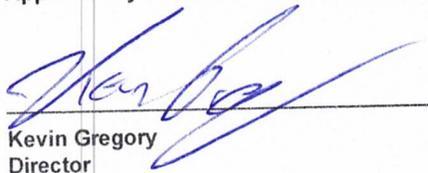
All income and expenditure relate to continuing activities.

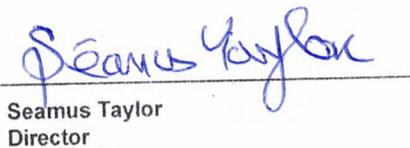
Irish Penal Reform Trust Company Limited by Guarantee
BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	13	2,180	-
Current Assets			
Debtors	14	1,864	708
Cash at bank and in hand		436,773	361,144
		438,637	361,852
Creditors: Amounts falling due within one year	15	(196,456)	(121,678)
Net Current Assets		242,181	240,174
Total Assets less Current Liabilities		244,361	240,174
Funds			
Restricted trust funds		-	(1,766)
General fund (unrestricted)		244,361	241,940
Total funds	18	244,361	240,174

Approved by the Board of Directors on 24th May 2023 and signed on its behalf by:


 Kevin Gregory
 Director


 Seamus Taylor
 Director

Irish Penal Reform Trust Company Limited by Guarantee
STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net movement in funds		4,187	13,354
Adjustments for:			
Depreciation		251	423
		<u>4,438</u>	<u>13,777</u>
Movements in working capital:			
Movement in debtors	14	(1,156)	2,176
Movement in creditors	15	74,778	13,621
		<u>78,060</u>	<u>29,574</u>
Cash generated from operations			
Cash flows from investing activities			
Payments to acquire tangible assets		(2,431)	-
		<u>75,629</u>	<u>29,574</u>
Net increase in cash and cash equivalents		361,144	331,570
Cash and cash equivalents at 1 January 2022			
Cash and cash equivalents at 31 December 2022	23	<u><u>436,773</u></u>	<u><u>361,144</u></u>

Irish Penal Reform Trust Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

1. KEY MANAGEMENT COMPENSATION

Key management are defined as the management team. The compensation paid or payable to key management for employee services is shown below.

	2022	2021
	€	€
Wages and salaries	77,000	75,000
Pension costs	1,900	3,750
	<u>78,900</u>	<u>78,750</u>

Fiona Ni Chinnéide resigned as CEO in February 2022, and Molly Joyce was appointed acting CEO until May 2022 when Saoirse Brady was appointed.

2. PROJECT AND RESEARCH FUNDING

During the year, Irish Penal Reform Trust received funding to run various programmes as outlined in the Director's Report. A breakdown is provided below. The associated income and costs are also analysed in the supplementary information.

	2022	2021
	€	€
Research and Policy (CFI)	59,166	50,897
Impact (CFI)	-	6,283
Migrants and Minority Ethnic Groups in the Penal System (IHREC)	704	16,452
Children and Families Initiative (SSGT and KHF)	3,164	13,909
Children and Families Initiative (Porticus, KHF and CFI)	5,750	-
Penal Policy and Law Programme (CFI)	39,329	50,176
Podcast (Rowan Trust)	11,400	-
Working with Conviction (IHREC)	90	-
All Island Network Survey (CFI)	20,000	-
Demand for Digital (CFI)	-	289
Equipment (MACRO)	500	-
Mental Health Advocacy (IHREC)	4,370	90
	<u>140,974</u>	<u>138,096</u>

Research and Policy (CFI):

The purpose of this funding was to maintain a research and policy post and produce an annual publication on Progress in the Penal System (PIPS). IPRT are required to submit periodic interim reports, and a final report on progress and activities. The programme runs from January 2020 and has been extended to complete in 2023. A total of €200,751 was awarded by the Community Foundation for Ireland and €195,801 is to be spent on related activity. Of this funding €4,950 is allocated to overheads.

As of 31 December 2022, €200,751 has been received and €158,666 has been spent on the programme. In 2022, €57,516 was spent on related activity and a balance of €37,135 remains in deferred income at 31 December 2022 (2021: €29,384). There was no capital element to the grant awarded. The grant is restricted for these purposes.

Migrants and Minority Ethnic Groups in the Penal System (IHREC):

Irish Penal Reform Trust was awarded €18,000 in 2020 by the Irish Human Rights and Equality Commission (IHREC) of which €17,245 was accepted. The purpose of this funding is to promote and empower access to rights and justice for migrants, foreign national prisoners and ethnic minorities in the penal system. IPRT are required to submit periodic interim reports, and a final report on progress and activities. The programme runs from September 2020 and completed in 2022.

Irish Penal Reform Trust Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

As of 31 December 2022, €17,245 has been received and €17,245 has been spent on the programme including €1,567 on overheads. In 2022, €704 was spent on overheads and a balance of €Nil remains in deferred income at 31 December 2022 (2021: €704). There was no capital element to the grant awarded. The grant is restricted for these purposes.

Children and Families Initiative (SSGT and KHF):

Irish Penal Reform Trust was awarded €45,000 in 2020 by St Stephens Green Trust and the Katharine Howard Foundation. The purpose of this funding is to promote the safeguarding of the rights and needs of the children and families of prisoners. IPRT are required to submit a final report on progress and activities. The programme runs from 2020 to 2023. €38,250 is to be spent on related activity and €6,750 is allocated to overheads.

As of 31 December 2022, €45,000 has been received and €18,651 has been spent on the programme. In 2022, €164 was spent on related activity and a balance of €26,349 remains in deferred income at 31 December 2022 (2021: €14,513). There was no capital element to the grant awarded. The grant is restricted for these purposes.

Children and Families Initiative (Porticus, KHF and CFI):

Irish Penal Reform Trust was awarded €277,500 in 2022 by Porticus UK on behalf of a donor who prefers to remain anonymous, the Katharine Howard Foundation and Community Foundation for Ireland. The purpose of this funding is to promote the safeguarding of the rights and needs of the children and families of prisoners. IPRT are required to submit a final report on progress and activities. The programme runs from 2022 to 2025.

As of 31 December 2022, €80,000 has been received and €5,750 has been spent on the programme. A balance of €74,250 remains in deferred income at 31 December 2022 (2021: €Nil). There was no capital element to the grant awarded. The grant is restricted for these purposes.

Penal Policy and Law Programme (CFI):

Irish Penal Reform Trust was awarded €120,000 in 2020 by the Community Foundation for Ireland (€90,000) and the Sisters of Mercy (€30,000). The purpose of this funding is to support the legal and public affairs activities of the charity. IPRT are required to submit periodic interim reports, and a final report on progress and activities. The programme runs from 2020 to 2023.

As of 31 December 2022, €120,000 has been received and €97,593 has been spent on the programme. In 2022, €39,329 was spent on related activity and a balance of €22,407 remains in deferred income at 31 December 2022 (2021: €21,376). There was no capital element to the grant awarded. The grant is restricted for these purposes.

Podcast (Rowan Trust):

The Rowan Foundation awarded a grant of €11,400 in 2022 to Irish Penal Reform Trust for the production of a podcast looking at the lives of those in prisons. In 2022, €11,400 was received and spent on the programme. The balance in deferred income at 31 December 2022 is €Nil (2021: €Nil). There was no capital element to the grant awarded. The grant is restricted for these purposes.

Working with Conviction (IHREC):

In 2022, Irish Penal Reform Trust was awarded €5,830 by the Irish Human Rights and Equality Commission (IHREC). The programme runs from 2022 to 2023. The aim of the project is to study the barriers to employment for those with prior convictions. IPRT are required to submit a final report on progress and activities.

In 2022, €2,332 has been received and €90 spent on the programme. A balance of €2,242 remains in deferred income at 31 December 2022 (2021: €Nil). There was no capital element to the grant awarded. The grant is restricted for these purposes.

All Island Project (CFI):

In 2021, the Community Foundation for Ireland awarded €20,000 to Irish Penal Reform Trust. The purpose of this funding is to promote more equal communities. The project runs for 2022. IPRT are required to submit a final report on progress and activities.

Irish Penal Reform Trust Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

At 31 December 2022, €20,000 had been received and spent on the programme. A balance of €Nil remains in deferred income at 31 December 2022 (2021: €20,000). There was no capital element to the grant awarded. The grant is restricted for these purposes.

Mental Health Advocacy (IHREC)

Irish Penal Reform Trust was awarded €4,460 in 2021 by the Irish Human Rights and Equality Commission. The purpose of this funding is to progress the rights of people with disabilities. IPRT are required to submit periodic interim reports, and a final report on progress and activities. The programme runs from 2021 to 2022.

As of 31 December 2022, €4,460 has been received and €4,460 has been spent on the programme. A balance of €Nil remains in deferred income at 31 December 2022 (2021: €1,694). There was no capital element to the grant awarded. The grant is restricted for these purposes.

Equipment (MACRO):

During the year, MACRO provided an unrestricted grant for the purposes of purchasing equipment. As of 31 December 2022, €500 has been received and spent. A balance of €Nil remains in deferred income at 31 December 2022 (2021: €Nil).

3. GENERAL INFORMATION

Irish Penal Reform Trust is a company limited by guarantee (registered under Part 18 of the Companies Act 2014) incorporated and registered in the Republic of Ireland (CRO Number: 218442). The registered office of the company is MACRO, 1 Green Street, Dublin 7 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

The company is a public benefit entity whose primary objective is to campaign for rights in the penal system and campaign for progressive reform of Irish Penal Policy. The company's primary objective is of social benefit, whose equity is applied to supporting the company's primary objectives.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) (second edition, effective 1 January 2019) issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland and the Statement of Recommended Practice (Charities SORP (FRS 102)) as published by the Charity Commission for England and Wales and the Office of the Scottish Regulator which is recognised by the UK Accounting Standards Board (ASB) as the appropriate body to issue SORPs for the charity sector in the UK.

Financial reporting in line with SORP is considered best practice for charities in Ireland. The directors consider that the adoption of the SORP standard is the most appropriate accounting to properly reflect and disclose the activities of the organisation

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

The financial statements are prepared in Euro which is the functional currency of the company.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Irish Penal Reform Trust Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Fund accounting

The following are the categories of funds maintained:

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 funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Unrestricted free reserves:

Unrestricted funds consist of grants, donations and surpluses from service level agreements which can be spent at the discretion of the charity to enable it to achieve its overall aims and objectives.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

The whole of the company's income is attributable to its market in the Republic of Ireland.

Donations and legacies

Donations and legacies or voluntary income, represents grant income of a general nature that funds core activities and includes donations. They are credited to income in the period in which they are receivable.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable, and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Deferred income

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. 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.

Irish Penal Reform Trust Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Costs of charitable activities

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. 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.

Intangible assets and amortisation

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

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received. A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Statement of Financial Position date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Statement of Financial Position date.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. An increase in the provision due to passage of time is recognised as interest expense.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related withholding tax is recognised in the income and expenditure account in the year in which it is receivable.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation.

Policy is to capitalise items of a capital nature that cost in excess of €1,000.

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
Fixtures and Fittings	- 12.5% Straight Line

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated equipment is retained in the cost of equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Irish Penal Reform Trust Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation

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

As a result of the company's charitable status, no charge to corporation tax arises under the provision of Section 207 and 208 of the Taxes Consolidation Act 1997. Irish Penal Reform Trust is compliant with relevant tax circulars including circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

Grants receivable

Grants are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received, and the company has complied with all attached conditions.

Capital grants are initially recognised as deferred income on the balance sheet and credited to the profit and loss account by instalments on a basis consistent with the depreciation policy of the relevant asset, as adjusted for any impairment.

Revenue grants are credited to income so as to match them with the expenditure to which they relate.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Irish Penal Reform Trust Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

5. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Management is of the opinion there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

Estimates and judgements made in the process of preparing the company financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

Useful Lives of Fixed Assets:

The company estimates the useful lives of tangible property based on the period over which the assets are expected to be available for use. The estimated useful lives of property, plant and equipment are reviewed periodically and are updated if expectations differ from previous estimates due to wear and tear, technical or commercial obsolescence and other relevant factors. It is possible that future results of operations could materially effect changes in these estimates and cause an increase in recorded expenses and a decrease in non-current assets.

Impairment of Debtors:

The directors make an assessment at the end of each financial year of whether there is objective evidence that debtors are recoverable. When assessing impairment of other debtors, the directors consider factors including the age profile of outstanding balances and recent corresponding and historical experience of cash collections from the debtor. See the Debtors note for the net carrying amount of debtors and the impairment loss recognised in the financial year.

Accruals:

The company makes accruals for expenditure incurred in the reporting period, but measurement of cost is not final at the reporting date. Deductions are made based on estimates, and actual deductions might differ from those estimates.

Such differences could impact accruals recognised in the balance sheet in future periods and consequently the level of expenditure recognised in the income and expenditure account in a future period, as there can be a time of lag of several months between recording the estimate and the final accounting.

Going Concern:

COVID-19 had an enormous impact on all facets of society in 2020 and continues to do so for the foreseeable future. Severe lockdowns had been implemented for much of 2020 and 2021. This resulted in harsh restrictions on movements, on economic activity and on people's personal lives. While COVID-19 restrictions were largely lifted in early 2022, the impact of other world events, alongside future potential impacts of the pandemic, remain to be seen.

At the outset of the pandemic, the directors did not foresee a significant impact on the finances of the charity. Through careful management and direction, this has borne out to be the case for 2022. The directors at this time maintain a similar outlook for 2023 while being aware of the impact of growing inflation and increasing cost-of-living concerns.

IPRT are grateful to all our funders, members, Friends of IPRT and donors for their continued support.

The directors will continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2023 and beyond.

The directors are not in a position to assess the full financial impact as we move out of the pandemic period and deal with other world events which have impacted on inflation and cost-of-living. However, it is the director's assessment that the company has the necessary reserves to take them through this period of uncertainty.

Irish Penal Reform Trust Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Forecasts for the coming year take into consideration the impact of the pandemic and world events in regards its financial impacts. The 2023 budget and operational plan take into account these considerations and monitors the inflationary pressures on costs.

Assumptions made included:

- income predominantly comprises grant funding and will not be impacted for 2023
- the charity has funding agreements in place for 2022 and 2023
- the impact of the pandemic and other world events will have economic ramifications that may impact the sourcing of additional funding in the future.

The current assessment of the directors is that the adoption of the going concern basis continues to be appropriate.

6.	INCOME			2022	2021	
6.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	€	€	
		€	€	€	€	
	Core funding	142,908	84,638	227,546	226,512	
	Membership	3,190	-	3,190	2,510	
	Donations	5,489	-	5,489	4,415	
		<u>151,587</u>	<u>84,638</u>	<u>236,225</u>	<u>233,437</u>	
6.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	€	€	
		€	€	€	€	
	Project activities	-	138,449	138,449	134,084	
	Public relations and awareness	100	-	100	-	
		<u>100</u>	<u>138,449</u>	<u>138,549</u>	<u>134,084</u>	
6.3	OTHER INCOME	Unrestricted Funds	Restricted Funds	€	€	
		€	€	€	€	
	Other income	25	-	25	2	
		<u>25</u>	<u>-</u>	<u>25</u>	<u>2</u>	
7.	EXPENDITURE					
7.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2022	2021
		€	€	€	€	€
	Fundraising expenses	3,246	-	54,780	58,026	55,889
		<u>3,246</u>	<u>-</u>	<u>54,780</u>	<u>58,026</u>	<u>55,889</u>
7.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2022	2021
		€	€	€	€	€
	Project activities	86,266	-	72,799	159,065	153,025
	Research activities	44,328	-	49,280	93,608	84,986
	Public relations and awareness	7,415	-	51,767	59,182	59,482
		<u>138,009</u>	<u>-</u>	<u>173,846</u>	<u>311,855</u>	<u>297,493</u>

Irish Penal Reform Trust Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

7.3 OTHER EXPENDITURE	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €	
Other expenses	-	731	-	731	787	
7.4 SUPPORT COSTS			Cost of Raising Funds €	Charitable Activities €	2022 €	2021 €
Salaries and staff costs			44,948	131,935	176,883	177,682
Premises and administration			5,078	21,644	26,722	28,232
Professional services			3,913	16,681	20,594	5,749
Audit fees			818	3,487	4,305	3,690
Board expenses			23	99	122	162
			<u>54,780</u>	<u>173,846</u>	<u>228,626</u>	<u>215,515</u>
8. ANALYSIS OF SUPPORT COSTS	Basis of Apportionment			2022 €	2021 €	
Salaries and staff costs	Staff time			176,883	177,682	
Premises and administration	Staff time			26,722	28,232	
Professional services	Staff time			20,594	5,749	
Audit fees	Staff time			4,305	3,690	
Board expenses	Staff time			122	162	
				<u>228,626</u>	<u>215,515</u>	
9. NET INCOME			2022 €	2021 €		
Net Income is stated after charging/(crediting):						
Depreciation of tangible assets			251	423		
Auditor's remuneration: - audit services			<u>4,305</u>	<u>3,690</u>		

Irish Penal Reform Trust Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

10. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed during the financial year was as follows:

	2022 Number	2021 Number
Project	2	2
Administration	2	2
Management	1	1
	<u>5</u>	<u>5</u>

The staff costs comprise:

	2022 €	2021 €
Wages and salaries	219,594	224,902
Social security costs	24,267	24,835
Pension costs	6,211	8,186
	<u>250,072</u>	<u>257,923</u>

11. EMPLOYEE REMUNERATION

The Chief Executive Officer (CEO) (or 'Executive Director' as titled in the organisation) is the highest earning employee and only employee in receipt of employee benefits (excluding employer pension costs) of more than €60,000 for the reporting period.

The CEO avails of the 5% defined contribution pension available to all staff (once probation has passed) and is not in receipt of any other remuneration or benefit-in-kind.

The number of employees earning more than €60,000, whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below, were:

	Number of Employees	Number of Employees
Salary band €70,000 - €80,000	<u>-</u>	<u>1</u>

Fiona Ni Chinneide resigned as CEO in February 2022 and Molly Joyce was appointed as acting CEO, until Saoirse Brady was appointed in May 2022. As a result, no individual employee was in receipt of more than €60,000 for the reporting period. However, the CEO position itself received employee benefits (excluding employer pension costs) of more than €60,000.

Irish Penal Reform Trust Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

12. INTANGIBLE FIXED ASSETS

	Development Costs €
Cost	
At 31 December 2022	9,250
Provision for diminution in value	
At 31 December 2022	9,250
Net book value	
At 31 December 2022	-

Intangible assets represent the development costs of the website.

13. TANGIBLE FIXED ASSETS

	Fixtures, Fittings and Equipment €
Cost	
At 1 January 2022	7,731
Additions	2,430
At 31 December 2022	10,161
Depreciation	
At 1 January 2022	7,731
Charge for the financial year	250
At 31 December 2022	7,981
Net book value	
At 31 December 2022	2,180

Irish Penal Reform Trust Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

14. DEBTORS	2022	2021
	€	€
Prepayments	<u>1,864</u>	<u>708</u>
	<u>1,864</u>	<u>708</u>
15. CREDITORS	2022	2021
Amounts falling due within one year	€	€
Trade creditors	2,556	875
Taxation and social security costs	21,293	19,508
Other creditors	2,735	2,888
Accruals	6,130	8,976
Deferred Income	163,742	89,431
	<u>196,456</u>	<u>121,678</u>
16. PENSION COSTS - DEFINED CONTRIBUTION		

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to €6,211 (2021 - €8,186).

Pension costs are an unrestricted expense.

Irish Penal Reform Trust Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

17. GRANTS

Agency	None
Government Department	Department of Justice and Equality
Grant Programme	Research and policy
Purpose of the Grant	Core funding is provided by the Department of Justice and Equality to support research and policy work undertaken by IPRT in the areas of penal reform and the rights of prisoners, and in so doing, support the various programmes and initiatives undertaken by the charity in the achievement of its aims and objectives. Costs are analysed in the supplementary information
Term	2020 to 2022
Total Fund	Total grant award is €397,500
Income	€132,500 in the financial year
Expenditure	€132,050 in the financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2021: €Nil)
Received in the financial year	€132,500 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is unrestricted for these purposes.

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

An agreed workplan is submitted prior to funding being granted, and an annual report is submitted each year.

Irish Penal Reform Trust Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Agency	Pobal
Government Department	Department of Rural and Community Development
Grant Programme	Scheme to Support National Organisations (SSNO)
Purpose of the Grant	<p>Funding is provided by the Scheme to Support National Organisations (SSNO) to support the various programmes and initiatives undertaken by the charity in the achievement of its aims and objectives. Costs are analysed in the supplementary information.</p> <p>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.</p> <p>Priority is given under SSNO to supporting national organisations who work directly, or indirectly, with disadvantaged target groups.</p> <p>Costs associated with this programme are shown separately and represent salary costs and service provision. There was one full-time person employed under this scheme.</p>
Term	July 2019 to June 2022
Total Fund	Total grant award is €270,000
Income	€45,000 in financial year
Expenditure	€41,003 on related activity in the financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2021: €Nil)
Received in the financial year	€90,000 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	Of the €45,000 received, €41,328 is restricted for these purposes, and €3,672 is unrestricted

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

Expenditure reports are submitted every 6 months as set out in Agreement.

Irish Penal Reform Trust Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

Agency	Pobal
Government Department	Department of Rural and Community Development
Grant Programme	Scheme to Support National Organisations (SSNO)
Purpose of the Grant	<p>Funding is provided by the Scheme to Support National Organisations (SSNO) to support the various programmes and initiatives undertaken by the charity in the achievement of its aims and objectives. Costs are analysed in the supplementary information.</p> <p>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.</p> <p>Priority is given under SSNO to supporting national organisations who work directly, or indirectly, with disadvantaged target groups.</p> <p>Costs associated with this programme are shown separately and represent salary costs. There was one full-time person employed under this scheme.</p>
Term	July 2022 to June 2025
Total Fund	Total grant award is €264,119
Income	€44,020 in financial year
Expenditure	€43,310 on related activity in the financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2021: €Nil)
Received in the financial year	€44,020 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	Of the €44,020 received, €43,316 is restricted for these purposes, and €704 is unrestricted

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

Expenditure reports are submitted every 6 months as set out in Agreement.

18. FUNDS			
18.1 RECONCILIATION OF MOVEMENT IN FUNDS			
	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2021	230,519	(3,699)	226,820
Movement during the financial year	11,421	1,933	13,354
At 31 December 2021	241,940	(1,766)	240,174
Movement during the financial year	2,421	1,766	4,187
At 31 December 2022	244,361	-	244,361

Irish Penal Reform Trust Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
Restricted funds					
Restricted Funds	(1,766)	223,087	(222,794)	1,473	-
Unrestricted funds					
Unrestricted Funds	241,940	151,712	(147,818)	(1,473)	244,361
Total funds	240,174	374,799	(370,612)	-	244,361

18.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	-	177,775	(177,775)	-
Unrestricted general funds	2,180	260,862	(18,681)	244,361
	2,180	438,637	(196,456)	244,361

19. STATUS

The charity 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 financial 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 € 1.

20. LEGAL STATUS

The charity is exempt from including the word "Limited" in its name by virtue of Section 1180 of the Companies Act 2014. The charity is limited by guarantee and has no share capital. Under the guarantee each member has undertaken to contribute, in the event of a winding up, an amount not exceeding the sum of €1.00. This guarantee continues for one financial year after individual membership ceases.

21. DIRECTORS' REMUNERATION

The directors received no remuneration during the reporting period (2021: €Nil). Directors are not remunerated. They are paid vouched expenses for attending meetings and other matters related to their duties as Directors.

22. RELATED PARTY TRANSACTIONS

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

Travel expenses reimbursed to directors during the period were €Nil (2021: €Nil).

There were no loans advanced to directors during the year nor loans outstanding at 31 December 2022.

The directors are also members of the charity and pay membership fees to IPRT.

Irish Penal Reform Trust Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

During the reporting period, €400 (2021: €280) was due in membership fees from the directors, €240 was received and a balance of €160 (2021: €120) was owed at 31 December 2022 to the company. These were followed up in 2023.

23. CASH AND CASH EQUIVALENTS	2022	2021
	€	€
Cash and bank balances	167,748	92,144
Cash equivalents	269,025	269,000
	<u>436,773</u>	<u>361,144</u>

24. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on
24th May 2023

IRISH PENAL REFORM TRUST COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE REPORT OF THE AUDITORS

Irish Penal Reform Trust Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT

for the financial year ended 31 December 2022

		2022	2021
	Schedule	€	€
Income		5,491	4,415
- Donations		132,500	132,500
- Core funding - Department of Justice and Equality		3,190	2,510
- Membership		89,020	90,000
- Scheme to Support National Organisations (SSNO)		59,166	50,897
- Research and Policy (CFI)		-	6,283
- Impact (CFI)		704	16,452
- Migrants and Minority Ethnic Groups in the Penal System (IHREC)		3,164	13,909
- Children and Families Initiative (SSGT and KHF)		39,329	50,176
- Penal Policy and Law Programme (CFI)		-	289
- Demand for Digital (CFI)		4,370	90
- Mental Health Advocacy (CFI)		500	-
- Equipment (MACRO)		5,750	-
- Children and Families Initiative (Porticus, KHF and CFI)		20,000	-
- All Island Network Survey (CFI)		11,400	-
- Podcast (Rowan Trust)		90	-
- Working with Conviction (IHREC)		100	-
- Speaking engagements		25	2
- Other income		<u>374,799</u>	<u>367,523</u>
Cost of generating funds	1	<u>(1,762)</u>	<u>(264)</u>
Gross surplus		373,037	367,259
Charitable activities and other expenses	2	<u>(368,850)</u>	<u>(353,905)</u>
Net surplus		<u><u>4,187</u></u>	<u><u>13,354</u></u>

Irish Penal Reform Trust Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF GENERATING FUNDS
for the financial year ended 31 December 2022

	2022	2021
	€	€
Cost of Generating Funds		
Fundraising	-	264
Communications services	1,762	-
	<u>1,762</u>	<u>264</u>
	<u>1,762</u>	<u>264</u>

Irish Penal Reform Trust Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2022

	2022 €	2021 €
Expenses		
Wages and salaries	219,595	224,902
Social security costs	24,266	24,835
Staff pension costs	6,211	8,186
Staff training	2,355	4,598
Human resources	17,571	930
Rent and utilities	7,937	7,907
Insurance	1,221	1,229
Office equipment	308	12
Cleaning	690	451
Repairs and maintenance	544	403
Stationery	705	1,197
Postage	673	498
Courier	-	146
GDPR implementation and training	2,103	-
Website and social media	3,657	3,687
Prisoner engagement and building alliances	195	1,017
Events	129	-
Telephone and broadband	2,093	2,952
Computer hardware and software	1,486	4,043
IT support	2,116	3,329
Migrants and Minority Ethnic Groups in the Penal System expenses (IHREC)	-	15,590
Children and Families Initiative expenses (SSGT and KHF)	164	7,409
Demand for Digital expenses (CFI)	-	352
Mental Health Advocacy expenses (IHREC)	4,200	90
Podcast expenses (Rowan Trust)	11,400	-
Equipment expenses (MACRO)	440	-
Working with Conviction expenses (IHREC)	90	-
All Island Network Survey expenses (CFI)	13,029	-
Research and Policy expenses (CFI)	14,014	13,932
Penal Policy and Law Programme expenses (CFI)	320	1,698
Impact expenses (CFI)	-	6,281
Publications and reports	247	941
Commissioned research	-	1,500
Staff travel	1,074	-
Other staff expenses	819	2,584
Meetings	1,544	484
Volunteer and intern expenses	257	440
Board expenses	122	162
Strategic planning and development	14,838	-
Accountancy	5,756	5,749
Audit fees	4,305	3,690
Bank charges	266	319
General expenses	465	468
Membership and subscriptions	1,394	1,471
Depreciation	251	423
	<u>368,850</u>	<u>353,905</u>

