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Irish Penal Reform Trust

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2023

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
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Irish Penal Reform Trust
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Seamus Taylor Ashling Golden Cormac Behan Derval McDonagh Lisa Cuthbert Luke Staines Noel Moloney David O'Riordan (Appointed 22 November 2023) Miranda Trouabal (Resigned 18 January 2023) Liz Leavy (Resigned 29 May 2023) Aislinn O'Donnell (Resigned 20 September 2023) Kevin Gregory (Resigned 20 September 2023)
Chairperson	Séamus Taylor
Company Secretary	Ashling Golden
Chief Executive Officer	Saoirse Brady Molly Joyce (Acting CEO January to June 2023)
Charity Number	CHY 11091
Charities Regulatory Authority Number	20029562
Company Registration Number	218442
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
Principal Bankers	An Post State Savings GPO Dublin 1 Bank of Ireland 33 Arran Quay Smithfield Dublin 7
Solicitors	Daniel Spring Solicitors 50 Fitzwilliam Square Dublin 2

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Irish Penal Reform Trust
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2023

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 2023.

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 (IPRT) present a summary of its purpose, governance, activities, achievements, and finances for the financial year 2023.

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.

Our mission is to advocate for a progressive criminal justice system that prioritises alternatives to prison, upholds human rights, and champions reintegration. We do this through conducting research, campaigning and changing attitudes.

History
Established in 1994, IPRT's founding members comprised a group of lawyers, academics, social workers, people from faith-based organisations and citizens who shared a common concern for prisoners' human rights and welfare, and a commitment to addressing wider social justice challenges through penal reform. IPRT was the first organisation in Ireland dedicated to penal reform at a time when prison conditions were appalling, with people not having access to a toilet overnight meaning 'slopping out' was a regular feature, padded cells were commonly used, there was serious overcrowding and outbreaks of inter-prisoner violence. The political landscape was hostile to change in terms of the criminal justice system. From 2009, with core funding from Atlantic Philanthropies, IPRT went from relying mostly on volunteers to becoming a more strategic organisation with a professional staff, building its reputation as a respected, influential and independent voice on penal policy.

Vision
Our vision is a just, humane Ireland where prison is used as a last resort.

Objectives
IPRT is Ireland's principal independent non-governmental organisation working for systemic penal reform and change in Ireland. We are an advocacy organisation. We stand for human rights and hold the State to account for its actions and responsibilities, both national and international. Our fundamental task as an organisation is to effect progressive change in the criminal justice system in Ireland. We work for the people and communities who are affected by the criminal justice system in Ireland. We are campaigners and changemakers, and we are experts who influence policy and practice around penal reform.

Our founding Constitution sets out our main objective as:

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 generally.
It also contains the following four subsidiary objectives:

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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.
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.
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.
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.

Values:

All of our work is underscored by our values. They are given expression in our work, and in our behaviours as an organisation.

- Our work is underpinned by human rights, a regard for human dignity and the humane treatment of people in the criminal justice system.
- We are an organisation of integrity.
- We are a reflective organisation.
- We demonstrate leadership as an organisation.

Strategy
In January 2023, the Board signed off on our new Strategic Plan 2023-2026 and it was published in March 2023. In developing the new plan, in 2022, IPRT completed a thorough review of our achievements, conducted several workshops to develop key foundational statements including our vision, mission and values and interviewed key stakeholders, including those with direct lived experience, about IPRT's work.

Our Strategic Plan 2023-2026 sets out two strategic goals:

1. We campaign for a progressive criminal justice system that upholds human rights. We do this through research, advocacy and changing attitudes.
2. We continue to develop a sustainable, well-governed, and independent organisation.

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.

IPRT is directed by a voluntary Board of Directors, made up of a minimum of seven members with expertise in a range of areas relevant to penal reform. The Board focuses on the broader strategic goals of the organisation, above the day-to-day work of the office. Members of the Board are elected at the organisation's AGM, and further members may be co-opted by the Board in accordance with the terms of IPRT's Articles of Association for approval by members at the following AGM. IPRT is committed to ensuring that the Board is representative of Irish society, is gender balanced and is an expert Board that includes the necessary knowledge and skills to successfully lead the organisation.

Directors serve a three-year term and can be appointed for two additional terms of three years as set out in the Board handbook. 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. A decision was made at the 2015 AGM to take a 'clean-slate' approach on Board member terms to allow for orderly Board retirement and renewal going forward, while maintaining a balance of new Board members and experience on the Board.

Board Directors are responsible for overseeing the implementation of the strategic plan and developing IPRT's strategic direction, providing expertise and guidance, fulfilling the requirements of company law and upholding principles of good governance and attending Board meetings.

The Chief Executive Officer (CEO) (or 'Executive Director' as titled in the organisation) is required to keep the Board fully advised on the activities, achievements and challenges faced by IPRT.

Board members of IPRT receive no remuneration beyond vouched expenses.

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Overview of Board Members:

Dr Seamus Taylor, Chairperson, Head of Department, Department of Applied Social Studies, Maynooth University, appointed July 2012.

Ashling Golden, Company Secretary (since November 2022), Justice Programmes Manager, Solas Project, appointed January 2022.

Dr Cormac Behan, Vice Chairperson (from November 2022), Criminology Lecturer, School of Language, Law and Social Science, TU Dublin, appointed July 2022.

Derval McDonagh, Vice Chairperson (from November 2023), CEO of Inclusion Ireland, appointed July 2022.

Dr Lisa Cuthbert, CEO of Mental Health Ireland and former CEO of PACE (Prevention Accommodation Community Enterprise), appointed July 2022.

Luke Staines, Solicitor with Michael Staines & Co Solicitors, appointed September 2022.

Noel Moloney, (Treasurer from November 2023) Head of Compliance of an International Financial Service firm and Accountant, appointed September 2022.

David O'Riordan (Appointed 22 November 2023), financial accountant in the motor industry.

Miranda Trouabal (Resigned 18 January 2023), Teacher with Pathways Centre, appointed July 2021.

Liz Leavy (Resigned 29 May 2023), Human Resources Director, appointed May 2021.

Prof Aislinn O'Donnell (Resigned 20 September 2023), Vice Chairperson, Professor of Education, Department of Education, Maynooth University, appointed July 2016.

Kevin Gregory (Resigned 20 September 2023), (Treasurer April 2015 to September 2023), Director of Social Enterprise and Employability with Rehab Group, appointed February 2015.

In accordance with the Constitution, the directors retire by rotation and being eligible, offer themselves for re-election. In 2023, two Directors resigned from the Board (Liz Leavy and Miranda Trouabal) and two retired at the AGM (Prof Aislinn O'Donnell and Kevin Gregory).

Governance
IPRT has been compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland since 2014. In 2018, the Charities Regulator issued its own governance code, the Charities Governance Code and IPRT has ensured its compliance, submitting our most recent compliance record with our Annual Financial Statements in October 2023. The Board continues to monitor and maintain compliance with the Governance Code.

The Board is guided by a Board handbook 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) Saoirse Brady. 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. The CEO (Executive Director) manages IPRT in accordance with the strategic plan, annual operational plan, policies and procedures and delegations approved by the Board.

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. The CEO (Executive Director) informs the Board of relevant governance training opportunities at regular intervals throughout the year.

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Board Subcommittees
IPRT currently has two subcommittees: the Finance, Audit, Risk and Human Resources (FARHR) Subcommittee and the Board Nominations Subcommittee.

Finance, Audit, Risk and Human Resources (FARHR) Subcommittee:

IPRT's FARHR Subcommittee replaced the Finance Subcommittee in 2020 and in 2021 it was expanded to include the HR function and subsume the Fundraising and Sustainability Subcommittee. The Board's Chairperson, Treasurer and HR-experienced Board member all sit on this Subcommittee with a total of six members serving on this Subcommittee over the course of the year including Kevin Gregory (IPRT Treasurer until September 2023), Dr Seamus Taylor (IPRT Chairperson); Liz Leavy (HR-experienced Board member, resigned May 2023), Noel Moloney (IPRT Treasurer approved November 2023 but served on FARHR throughout 2023 as ordinary Board Director), David O'Riordan (served on FARHR Committee throughout 2023 but became full Board Director in November 2023) and Derval McDonagh (Vice-Chair) joined in November 2023. The Board had succession planned for Kevin Gregory's departure by running a competitive recruitment process in 2022 and Noel Moloney shadowed Kevin for a year before taking over as Treasurer in September 2023 which was officially approved by the Board in November 2023.

It met five times in 2023:
18 January 2023 - Apologies from Liz Leavy, Noel Moloney
23 March 2023 - Apologies from Liz Leavy
24 May 2023 - Apologies from Liz Leavy
19 July 2023 – No apologies but Kevin Gregory delayed
22 November 2023 – Apologies from Derval McDonagh

Following Liz Leavy's resignation from the Board in May 2023, the HR specialist post has not yet been replaced. In November 2023, Vice-Chair Derval McDonagh joined the FARHR Committee.

The Acting CEO attended FARHR meetings in January, March and May, the Interim Team Leader attended July's meeting and the CEO (Executive Director) attended the November meeting. The Governance and Administration Officer (GAO), Paula Dempsey, was in attendance for part of the January, March, May and July meetings to support the Board in terms of governance as part of her role and for information giving purposes.

Board Nominations Subcommittee:

The Board Nominations Subcommittee, active since 2020, consists of the Chairperson, Vice-Chairperson, and CEO (Executive Director), with administrative support provided by the Governance and Administration Officer. Each year, IPRT sets out the Board vacancies in the AGM papers and asks members to nominate people with the required expertise for each of the vacancies. In 2023, IPRT requested nominations for people with lived experience of the criminal justice system; expertise in drugs, mental health or social justice policy, legal expertise or human resources expertise or experience. No nominations were received.

The Subcommittee nominated David O'Riordan for co-option at November's Board meeting which was approved.

Board meetings
In 2023, between seven and 11 directors served on the Board at any given time. The Board met six times during the reporting period including the AGM. Five meetings took place online with the AGM held in person.

Attendance at Board meetings was recorded as follows:

18 January 2023 - Apologies from Liz Leavy, Noel Moloney, Miranda Trouabal
23 March 2023 - Apologies from Luke Staines, Ashling Golden, Liz Leavy
24 May 2023 - Apologies from Liz Leavy, Dr Lisa Cuthbert, Luke Staines
19 July 2023 - Apologies from Derval McDonagh, Luke Staines
21 September 2023 (AGM) – Apologies from Prof Aislinn O'Donnell and Dr Lisa Cuthbert
22 November 2023 – No apologies

Molly Joyce (Acting CEO / Executive Director) attended Board meetings in January, March and May 2023. Kathleen O'Meara (Interim Team Lead) attended the July 2023 Board meeting while both the CEO and Acting CEO were on maternity leave. Saoirse Brady (CEO/Executive Director) attended the remainder of the Board meetings in 2023 including the AGM. On occasion, the Governance & Administration Officer was also in attendance, to facilitate the provision of information.

Management
In 2023, the day-to-day work of IPRT was carried out by a team of five to six staff members. In January 2023, Deputy Director Molly Joyce assumed the role of Acting CEO (Executive Director) while Saoirse Brady, our Executive Director was on maternity leave.

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- Saoirse Brady, Executive Director (on maternity leave from January to September 2023)
- Molly Joyce, Legal and Public Affairs Manager/ Deputy Director, Acting Executive Director (from January to June 2023, on maternity leave from June 2023)
- Kathleen O'Meara, Team Lead (on a service basis, from June to August 2023)
- Pamela Drumgoole, Policy and Research Coordinator
- Paula Dempsey, Governance and Administration Officer (until October 2023)
- Ashling Tobin, Children and Families Initiative Coordinator
- Michelle Byrne, Communications Officer
- Dr Helen Kehoe, Legal and Public Affairs Manager (Maternity cover from April 2023)

The CEO (Executive Director) currently line-manages the Legal & Public Affairs Manager, Communications Officer and Governance & Administration Officer while the Legal & Public Affairs Manager line-manages the Policy & Research Coordinator and Children & Families Project Coordinator. All staff receive support in the form of performance management meetings (usually 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. Given that the majority of staff members joined IPRT in their new roles at the end of 2022, with Dr Helen Kehoe joining in April 2023 as Legal and Public Affairs (Maternity Cover) for one-year, six-month reviews were held, and everyone successfully passed their probation period. Staff also receive regular support in weekly one-to-one meetings with their line manager. Daily team check-ins take place each morning and a longer team meeting is held once a week in-person to check-in on ongoing projects, events and activities. In August 2023, the Deputy Director/Legal and Public Affairs Manager, Molly Joyce left IPRT after almost three years, to take up a new senior role in the public service. The Governance and Administration Officer, Paula Dempsey also left in October 2023 to take up a new role. The recruitment process for the new Governance and Administration Officer was completed in November and December 2023 with the new person due to take up the post in February 2024.

Volunteers:

Our work is supported by a team of dedicated Policy and Advocacy Volunteers, who bring their skills and passion for social justice and penal reform to their work with IPRT. We run a recruitment process and often our volunteers come from academic placement programmes. Two of our volunteers – Ashleigh Pillay and Emma McLoughlin supported IPRT from September 2022 to January 2023, while Laura Baldwin volunteered with IPRT from February to May 2023. Volunteers are not renumerated for their time, but IPRT will reimburse certain vouched expenses in line with our volunteer policy. In 2023, IPRT availed of approximately 400 volunteer hours.

Review of Activities, Achievements and Performance
IPRT's effectiveness over recent years is demonstrated by real achievement in terms of progressive policy change, alongside a deepening of wider public debate around prisons and people in prison, and the provision of a key central resource of research and information on prisons and penal reform.

Over the last decade, key reforms that IPRT's work has contributed to include:

- Extension of the Inspector of Prisons' remit to include investigations into deaths in prison custody (2012)
- Extension of the Ombudsman for Children's remit to receive complaints from children detained in the adult prison system (2012)
- Strategic Review of Penal Policy, which endorses the principle of imprisonment as a sanction of last resort (2014)
- Legislation introduced to limit the use of imprisonment for failure to pay court-ordered fines (2014)
- Legislation introduced which allows certain minor convictions to become spent after seven years (2016)
- Ending the imprisonment of 16 and 17-year-old boys in the adult prison system (April 2017)
- Halting the progression of a super-prison at Thornton Hall (2019)
- Opening of a step-down unit for women leaving prison (2019)
- Enactment of the Parole Act 2019, which establishes the Parole Board on a statutory footing and removes decision-making on the release of life-sentenced prisoners from Ministerial control (2021)
- The establishment of the High-Level Task Force on mental health and addiction (2021) and strong recommendations for reform arising (2022)
- Review of Policy Options for Prison and Penal Reform, which includes commitments to consider incorporating in law the principle of 'prison as a last resort' and explore alternatives to imprisonment (2022)
- Slopping out reduced to eight people, down from 1,000 in 2011 (2023).

Our new Strategic Plan 2023-2026 outlines areas for action to bring about the long-term goals we wish to achieve in:

1. Upholding human rights and respect for human dignity in Ireland's criminal justice system for adults and young people.
2. Promoting effective alternatives to prison, where prison is only used as a measure of last resort.
3. Championing a criminal justice system that has social integration at its core.

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4. Changing attitudes and challenging misconceptions about people in the criminal justice system among the public, policy officials, politicians, media and the legal community, including the judiciary.
5. Creating and sharing innovative solutions through strategic engagement, networking, and mobilising others.
6. Maintaining transparency and good governance in how we operate internally as an organisation and with members, our Board and stakeholders.
7. IPRT will be a great place to work with a high-performing team and where staff feel valued.
8. IPRT will continue to be a sustainable and independent organisation.

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 2023 such submissions and publications included:

- IPRT Submission to the Department of Justice consultation on diversion for young adults 18-24 (January 2023)
- IPRT Submission on the Review of Ireland's Civil Legal Aid Scheme (February 2023)
- IPRT Response to inform to the Department of Justice Operating Model Review (March 2023)
- IPRT submission to the Department of Children, Equality, Disability, Integration and Youth Statement of Strategy 2023-2025 (May 2023)
- Action for Children and Families of Prisoners Network submission to the Department of Children, Equality, Disability, Integration and Youth Statement of Strategy 2023-2025 (May 2023)
- IPRT Submission to the Equality Data Strategy (May 2023)
- IPRT Submission to the Joint Committee on Justice on the General Scheme of the Irish Prison Service Bill (September 2023)
- IPRT Submission to the 88th Pre-Sessional Working Group on UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) (September 2023)
- IPRT Pre-Budget Submission 2024 (September 2023)
- IPRT Submission to the Department of Justice Statement of Strategy 2024-2026 (November 2023)
- IPRT Response to the Irish Prison Service Drugs Strategy (November 2023)
- IPRT Submission to Penal Reform International on Criminalisation of Women due to Poverty and Status (November 2023)
- IPRT Submission to the Thematic Report of the Special Rapporteur on Torture regarding Current Issues and Good Practices in Prison Management (December 2023)
- IPRT Submission to the Prison Education Taskforce (December 2023).

Further detail on activities, achievements and performance is outlined below.

Financial Review
The results for the financial year are set out on Page 26 and additional notes are provided showing income and expenditure in greater detail.

In 2023, 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 was awarded multi-annual funding of €264,119 (€88,040 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 2023, IPRT also 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.

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Initial three-year funding from the Katherine Howard Foundation and the St. Stephen's Green Trust for IPRT's initiative to reduce harm for children and families affected by imprisonment also continued. In 2022, IPRT secured renewed and additional multi-annual project funding 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 and runs until 2025.

IPRT received a grant of €5,830 in the Irish Human Rights and Equality Commission (IHREC) 2022/2023 Grant Schemes. This funding allowed us to commission much-needed research on the attitudes of employers to hiring people with convictions. Researchers attached to Maynooth University were contracted to carry out this research during 2023. However, for capacity reasons on the parts of both the research team and IPRT, the report launch had to be postponed until 2024. This work was supplemented by €4,300 provided by the Open Doors Initiative.

IPRT was also successful in IHREC's 2023/2024 Grant Scheme and was awarded €5,940 to host a conference and carry out activities related to Know Your Rights and improving access to justice for people in prison.

IPRT, along with partners NIACRO, jointly secured €10,000 in February 2023 under the Community Foundation Ireland's All-Island Fund to build on our previous work and deepen our partnership and broaden cross-border collaboration for another year. Due to capacity issues, the project was extended to May 2024.

IPRT's multi-annual funding for the Progress in the Penal System project and Policy & Research Coordinator role ended in 2022, with a revised renewal application in process for a further three-year cycle of funding.

2023 was the final year of our multi-annual fund of €120,000 (€40,000 per annum for three years) for our new Legal and Public Affairs Programme to run from 2020 to 2023 co-funded by The Community Foundation for Ireland (€90,000) and the Congregation of the Sisters of Mercy Solidarity Committee (€30,000). The final outcome report for the first three years of this project was submitted in December 2023. IPRT will seek renewed funding for this important work.

In 2023, 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.

Expenditure
IPRT's expenditure (beyond core organisational expenditure such as rent) reflects our core objectives of research, awareness raising and targeted advocacy. Expenditure in 2023 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 2023 and to the resultant success.

ii) Research and Publications
One of IPRT's greatest strengths is the provision of high-quality 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 Policy & Research Cordinator were key to the delivery of timely research. The production of timely evidence-based research is essential to our process of change.

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. While we were able to return to in-person events in 2023, recognising the important role that online events played in meeting the needs of some of our stakeholders, video recordings of some of these 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 almost 30 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.

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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.

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 had gross assets of €419,811 (2022 - €440,817) and gross liabilities of €183,071 (2022 - €196,456). The net assets of the charity have decreased by €(7,621).

Reserves Position and Policy
IPRT's Reserves Policy requires reserves to be 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 €239,089 are free reserves. Free reserves equate to approximately 12 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.

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 2023:

1) 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.

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2) 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.

3) 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 include loss of experience, skills and institutional memory as well as potential impacts on the 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 done to manage the process smoothly.

4) Staff Retention in the Economic Climate

IPRT has identified the impact of the economic climate as high in terms of likelihood high in terms of seriousness. With current inflationary pressures IPRT risks losing staff members due to the high cost of living. To mitigate the risks involved we have ensured we are within the recently published salary scales for the community and voluntary sector and have consulted with other NGOs about staff benefits. Competition with the Private Sector poses the most risk in this instance.

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 has 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
With the new Strategic Plan 2023-2026 approved by the Board in January 2023, IPRT has a clear roadmap for the next three years and will continue to reflect on how we achieve our key objectives. With a General Election likely in 2024 or at the beginning of 2025, the organisation will strategise on how to ensure that the future Programme for Government will reflect our key priorities for the period.

IPRT is in receipt of multi-annual funding from a number of diverse sources and while core funding is secure for 2024 and 2025, it will be important to seek other independent funding streams to ensure that we can maintain a high-quality output and achieve our aims. A focus on diversifying funding with a new Fundraising and Sustainability Strategy will be a focus for 2024.

IPRT also plans to increase its membership and enhance engagement with people with lived experience of the criminal justice system.

Board succession will also be an important focus as our Chairperson will retire from the Board at our next AGM planned for September 2024. IPRT will continue to ensure that diversity, lived experience and expertise is represented at Board level. 2024 also marks the organisation’s thirtieth anniversary so this will be an opportunity to thank our supporters, reflect on our achievements and refocus on the remaining work ahead.

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.

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Irish Penal Reform Trust
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2023

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

Seamus Taylor
Ashling Golden
Cormac Behan
Derval McDonagh
Lisa Cuthbert
Luke Staines
Noel Moloney
David O'Riordan (Appointed 22 November 2023)
Miranda Trouabal (Resigned 18 January 2023)
Liz Leavy (Resigned 29 May 2023)
Aislinn O'Donnell (Resigned 20 September 2023)
Kevin Gregory (Resigned 20 September 2023)

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.

The secretary who served throughout the financial year was Ashling Golden.

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 subscribes to and is compliant with the following:

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

Strategic Report on Activities and Impacts
Below expands on activities, achievements and performance in the financial period.

Goal 1 - We campaign for a progressive criminal justice system that upholds human rights. We do this through research, advocacy and changing attitudes.

ACTION 1.1: Upholding human rights and respect for human dignity in Ireland’s criminal justice system for adults and young people.

A core part of IPRT’s work is upholding human rights and respect for human dignity in Ireland’s criminal justice system for adults and young people.

Children’s rights were under the spotlight over this period, with the review of Ireland under the UN Convention on the Rights of the Child (UNCRC). In January 2023, IPRT attended the review of Ireland by the Committee on the Rights of the Child (‘the Committee’) in Geneva. While there, we highlighted the need for urgent Government action on youth justice and children with a family member in prison in Ireland.

IPRT highlighted concerns regarding the administration of youth justice and the challenges facing children with a family member in prison in Ireland. In particular, we called for the application of the Irish child justice system to all children, including those who turn 18 while awaiting trial; raising the age of criminal responsibility to 14; and the explicit recognition of children with a family member in prison as a vulnerable group in need of specific supports in the new policy framework for children and young people. Reflecting our submission, we also advocated for the need to include children’s voices in all decisions that affect them (including sentencing decisions) and for the roll-out of judicial training on children’s rights. IPRT also contributed to the comprehensive report Are We There Yet - Civil Society Alternative Report produced by the Children’s Rights Alliance in response to the Fifth and Sixth Combined Report of Ireland under the UNCRC. IPRT's advocacy resulted in strong Concluding Observations by the Committee on these specific issues including a recommendation to raise the minimum age of criminal responsibility, to ensure that children below the age of 18 are not prosecuted as adult offenders, without exception and the active promotion of non-judicial measures, such as diversion, mediation and counselling, for children accused of criminal offences, and, wherever possible, the use of non-custodial sentences for children, such as probation or community service.

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The Committee further concluded that the Irish State must ensure that detention is used as a measure of last resort and for the shortest possible period of time and address the over-representation of children belonging to minority groups in detention. However, the recommendations did not explicitly mention children with a family member in prison as a group in need of particular protection.

In March 2023, the Oireachtas Joint Committee on Justice published its report on the pre-legislative scrutiny of the General Scheme of the Inspection of Places of Detention Bill 2022. Many of its recommendations reflected IPRT's submission made in August 2022 and our presentation to the Committee in October 2022. These recommendations included immediate ratification of the Optional Protocol to the UN Convention Against Torture (OPCAT), guaranteeing the functional and financial independence of National Preventive Mechanisms (NPMs), a formal role for civil society in designating NPMs, adequate funding and resourcing for the Inspectorate of Places of Detention to ensure it can deliver on its expanded role and a broader approach toward defining places of detention. 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.

In September 2023, IPRT made a submission to the Joint Committee on Justice on the General Scheme of the Irish Prison Service (IPS) Bill 2023 which aims to make the IPS an independent statutory prisons authority. On 3 October 2023, IPRT's Executive Director and Legal and Public Affairs Manager presented to the Committee during its Pre-Legislative Scrutiny of the Bill to highlight our key concerns.

In October 2023, IPRT supported the All Party Oireachtas Group on Penal Reform during an AV Room briefing in Leinster House to mark the ten-year anniversary of the publication of the Report on Penal Reform of 2013 by the Joint Committee on Justice, Defence and Equality. The meeting was co-chaired by Labour Deputy Ivana Bacik and Fine Gael Deputy Alan Farrell. Criminologists and internationally renowned experts on penal reform, Professor Mary Rogan (TCD) and Professor Ian O'Donnell (UCD), highlighted some positive developments that have occurred in the decade since the report was first published, suggesting how legislators might close the gap between worthwhile proposals and enacting meaningful change.

ACTION 1.2: Promoting effective alternatives to prison, where prison is only used as a measure of last resort.

In May 2023, IPRT launched the sixth edition of Progress in the Panel System (PIPS). The overall objective of the PIPS project since its commencement in 2016 has been to provide a comprehensive report on human rights issues in Irish prisons, covering areas such as prison conditions, regimes, accountability and reintegration. The PIPS project receives high-level buy-in from relevant bodies, including the Irish Prison Service, the Probation Service and the National Forensic Mental Health Service. The relationships IPRT has built and maintained with these essential stakeholders over the lifetime of the project is a testament to their willingness to respond to constructive criticism to improve the lives of those in their care.

PIPS 2022 reviewed 28 of the 35 standards that have become synonymous with PIPS and shone a light on a cross-section of issues across the penal system. Of the 28 standards assessed, four were classified as having progressed; five as having regressed; no change was registered in nine cases; there was insufficient data in order to make a thorough assessment in two cases; while eight standards were classified as 'mixed', indicating that there has been progress towards the standard in some areas and regress away from it in others.

This year the report spotlighted women in the penal system, honing in on the details of how women in prison in Ireland are among the most marginalised women in the State. One of the long-term goals of the PIPS project is to engage people with experience of the penal system as co-creators in monitoring progress into the future. While this remains a challenge given IPRT's unique policy-focused but experience-informed role, we were fortunate to be able to carry out informal peer discourse sessions with two groups of women with experience of imprisonment to inform the direction of this spotlight.

The launch event was the first in-person launch since October 2019 with His Honour Judge Paul Kelly, President of the District Court, providing the keynote speech. While providing nuanced reflections on the penal system during 2022, Judge Kelly highlighted the importance of such an annual report on the penal system, welcoming the "warts and all scrutiny" with its "suggestions for improvements articulated cogently". Panel respondents at the launch included Caron McCaffrey, Director General of the Irish Prison Service; Mark Wilson, Director of the Probation Service; Paul Grace, Team Leader at the Solas Project; John O'Callaghan, Deputy Secretary (Criminal Justice), Department of Justice; and Mark Kelly, Chief Inspector, Office of the Inspector of Prisons. We welcome that Caron McCaffrey, clearly set out her commitment to making greater levels of data available to enable a thorough analysis of all PIPS standards possible in future years.

While IPRT has facilitated letters and other inputs from people with experience at previous PIPS launches, this is the first launch where someone with lived experience spoke as part of the panel of respondents with considerable input during the Q&A session from people who have had contact with the criminal justice system.

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Attendees included senior civil servants, legislators, members of the judiciary, Irish Prison Service management as well as prison Governors. Other attendees included members of prison visiting committees, prison teachers, staff from the Central Mental Hospital, several inspectors from the Office of the Inspector of Prisons, and other relevant community-based organisations.

In 2023 for the first time, IPRT published a Pre-Budget Submission in advance of Budget 2024, which highlighted among its five key calls for investment, a call to allocate €5 million to the Probation Service to develop and support increased capacity in Community-Based-Organisations to develop and increase the provision of Community Service Orders as an alternative to short prison sentences. This was circulated to all Oireachtas members in advance of the Budget and influenced some political asks by opposition parties. While increases in expenditure were capped at five per cent, the Probation Service saw an increase of €2.5 million in Budget 2024.

ACTION 1.3: Championing a criminal justice system that has social integration at its core.

After the successful creation of a new staff role to lead our initiative for children and families of people in prison in 2022, we were able to further drive the ambitious objectives as part of our three-year project.

In 2023, the already established IPRT-led network, Action for Children and Families of Prisoners Network (the Network), continued to grow and create impact by mapping current knowledge and supports, and disseminating best practices and actions for change. Membership of the Network grew to 43 members, gaining eight additional members: Kids' Own Publishing, NIACRO, UL Research Evidence into Policy, Programmes and Practice (REPPP-UL), St Stephen's Green Trust, Kinship Care, Exchange House and two individual members.

In 2023, the Network met four times with key actions including:
- A joint letter to the Director of the Irish Prison Service (IPS) and subsequent meetings with the IPS regarding the ongoing issues currently impacting children and families of prisoners;
- Highlighting the impact of prison visits on children with disabilities and the impact of the cashless approach of the IPS on newly sentenced prisoners directly with the IPS.
- Advocating for and advising the IPS around the creation of a new 'National Family Connections Officer' role within the service.
- Facilitating collaboration between members e.g. between Barnardos and Traveller Justice Initiative, leading to the creation of a new project worker role to supporting Traveller women in prison.

In March 2023, we launched Maternal Imprisonment in Ireland: A Scoping Study, which examined the numbers and experiences of mothers imprisoned in Ireland and their children. The report contains 29 recommendations including suggested actions aimed at reducing female imprisonment through alternatives to custodial sentences. It examines the rights of the child and the need to consider the impact on children when sentencing their mothers. Contributors at the event included Network members, the Ombudsman for Children; a person with lived experience of the impact of parental imprisonment; the Probation Service; the National Forum of Family Resource Centres; and Ireland's newly appointed Special Rapporteur on Child Protection.

In 2023, we also met with the Governor and staff of the new Limerick female prison about the specific needs of children/families of women detained in prison and a visit to the new facilities (which are much more child-friendly than the existing facilities), visited a Halloween Camp for children and their fathers in Shelton Abbey Open Prison, supported by the Katherine Howard Foundation and attended the Child Rights Summit for the launch of Young Ireland: The National Policy Framework for Children and Young People, 2023-2028 which included specific commitment for children impacted by parental imprisonment.

We also supported Kids' Own Publishing Partnership, which is creating a book written by young people, for young people with experience of familial imprisonment. This project received funding from the RTÉ Toy Show Appeal and Community Foundation Ireland and is due to be published in 2024.

ACTION 1.4: Changing attitudes and challenging misconceptions about people in the criminal justice system among the public, policy officials, politicians, media and the legal community, including the judiciary.

With IPRT's effective communication strategy, we have been able to convey our mission, values and achievements clearly, as well as highlight issues and call for change.

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. In 2023, we issued four editions of the IPRT ebulletin and there were 81,982 page visits to the IPRT website comprising 26,733 new users and 5,067 returning visitors.

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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. We had significant levels of engagement with public debate in 2023, contributing to more than 80 print and online stories and radio and TV appearances. TV appearances this year included interviews with Virgin Media Ireland AM. Our media appearances were somewhat reduced from the previous year as we did not have an IPRT spokesperson from June to September due to periods of maternity leave.

In particular, IPRT also received vast levels of media coverage on the PIPS 2022 report including the Newstalk Breakfast Briefing, RTÉ Radio One Claire Byrne Show. Other coverage was featured in The Irish Times, Irish Examiner and TheJournal.ie. Our research was also referenced in an Oireachtas debate in the days following the launch. Further to this, a strategically placed opinion piece on women in prison by Professor Kathleen Lynch, expert in equality, social justice, and human rights and member of the PIPS Advisory Group received a huge amount of interest online.

IPRT makes active use of X (formally Twitter) as one of our primary forms of social media to engage in debate and respond to the issues of the day in real-time and directly engage with our peer organisations, media and decision-makers, At the end of 2023, IPRT had approximately 6,840 followers and our tweets were seen approx. 378,000 times. While our followers increased by approximately 100, the figures of how many people are seeing our tweets decreased which may have been affected by differences in algorithms and/or some of our active audience moving away from using X (formally Twitter).

While global trends indicate that fewer people are using Facebook, IPRT's following has increased slightly to approximately 2,160 followers at end of 2023. We saw huge growth in other measurements with Facebook page visits going up 354% and our content interactions going up by 112%. According to Facebook, we are performing higher in areas such as 'number of followers' and 'amount of content published' when benchmarked alongside similar charity pages.

During 2023, IPRT's Instagram following continued to grow, with an approx. 15% increase (to 1,145 followers at end 2023) and our reach increasing 71% as we posted more regularly on Instagram to reach both current supporters and new audiences.

In addition, we saw huge growth on our LinkedIn with our following doubling in 2023 from 900 to approximately 1,800 as many people have migrated there from other platfoms and we have increased our use of the platform. In 2023, over 7,700 people engaged with our posts and our posts were visible in user timelines or feeds 54,374 times. We regularly ranked in the top ten in increased growth amongst other pages in the sector.

Additionally, we uploaded three YouTube videos including an Oireachtas Committee presentation and two IPRT research report launches which garnered 455 views in total by the end of 2023. 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 our use of technology.

ACTION 1.5: Creating and sharing innovative solutions through strategic engagement, networking, and mobilising others.

In March 2023, we published our new Strategic Plan 2023-2026. Defining our vision for the future and setting our intentions is an important part of driving IPRT's work and in the second half of 2022, we led a strategic planning process to establish a clear and well-defined roadmap for the next number of years. The process, which was completed in December 2022, was facilitated by independent consultant Kathleen O'Meara, and led by a Steering Group, chaired by Dr Seamus Taylor. The process included: a review of IPRT's achievements; one-to-one online interviews with external stakeholders to gain their perspectives on the work of IPRT; a review of key internal and external documents; an analysis of the political, social, legal and technological environment; and a key part of the process were three workshops with representatives from the IPRT staff team, Board and critical friends.

An online meeting with IPRT members, as well as two in-person workshops in the Progression Unit in Mountjoy Prison, and with a group of women with experience of the criminal justice system in the SAOL Project were essential in shaping the Plan. We are grateful to all who contributed to helping us shape our future path.

Outstanding objectives from the Strategic Plan 2017-2021 have been 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. These include reducing the average number of people in prison, reducing the use of restricted regimes and solitary confinement, publishing sentencing data regularly and properly resourcing an independent prisoner complaints system and extending the remit of the general Ombudsman to include complaints from prisoners.

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2023 marked the first year of implementing our new Strategic Plan. We developed a new workplan template to ensure that the plan is a living document that aids us in making informed decisions around effective resource allocation, prioritisation of initiatives and the ability to adapt in changing circumstances. Through the completion of this process, IPRT has ensured that it will have a sustainable yet ambitious future.

Our vision for the penal system cannot be achieved alone. We continue to build strategic links and alliances with others in order to strengthen our overall capacity for creating change. Where possible, we proactively try to increase our impact through working in partnership and in alliance with other organisations to achieve common policy goals. To demonstrate our support for common human rights issues, in 2023 IPRT was an active organisational member of Mental Health Reform, Children's Rights Alliance, Irish Network Against Racism, Prevention and Early Intervention Network (PEIN), the Wheel, the Association of Criminal Justice Research and Development, the Irish Council for Civil Liberties and the National Women's Council. We also become new members of RESCALED, Children of Prisoners in Europe (COPE) and Trans Equality Together.

Throughout the period IPRT enjoyed positive engagement of note with the Office of the Inspector of Prisons, Irish Human Rights and Equality Commission, Mental Health Commission, Prison Officers' Association, and Ombudsman for Children, along with the Department of Justice, Irish Prison Service, Probation Service, the Courts Service and other relevant policymakers and oversight bodies. New and strengthened relationships over the period include NI-based NIACRO, SAOL Project, HAIL Housing, Traveller Justice Initiative, National Traveller Womens' Forum, Bedford Row, Fusion Community Prison Link and Prison Insider.

Goal 2 - We continue to develop a sustainable, well-governed, and independent organisation.

ACTION 2.1: Maintaining transparency and good governance in how we operate internally as an organisation and with members, our Board and stakeholders.

As an organisation that seeks to hold the State to account, it is crucial that IPRT itself maintains the highest levels of governance and accountability.

IPRT is registered with the Companies Registration Office (CRO Number 21844) and has submitted a full clean statutory audit. IPRT is also registered with the Charities Regulatory Authority (RCN 20029562) and as a Registered Charity with the Revenue Commissioners (CHY Number 11091). IPRT also meets all requirements to file returns to the Register of Lobbying.

In 2023, IPRT again recorded its full compliance with the Charities Governance Code and continues to meet all relevant regulatory reporting requirements.

IPRT ensures that robust levels of organisational systems, structures and practices are in operation to ensure a sustainable organisation and a high-quality workplace for staff. Policies are reviewed at regular intervals with the Board to ensure best practice is adopted. Board recruitment for gaps in expertise will begin towards the latter half of 2023.

IPRT has moved to Multi-Factor Authentication, created a disaster recovery plan and devises a data back-up procedure, to minimise risk of data breaches and enhance cyber security. The IPRT team has further developed their knowledge of both GDPR and cybersecurity by each undergoing training in these areas.

In 2023, the team completed health and safety training including manual handling, data protection and cybersecurity training and training on using Salesforce.

Finance:

IPRT is committed to ensuring that the organisation's finances are managed to the highest standard, and in line with established accounting practices. Since 2015, IPRT has produced FRS 102 SORP compliant accounts, in advance of SORP becoming a required accounting standard for charities in Ireland.

The FRS 102 requirements relating to the trustees' annual report, fund accounting, the format of the statement of financial activities and additional disclosures are aimed at providing a high level of accountability and transparency to donors, funders, financial supporters, and other stakeholders.
The 2022 accounts, prepared by Best Practice Accountant – Chartered Accountants (Mary-Louise O'Loughlin ACA) were approved at the IPRT AGM in September 2023 and submitted to the Companies Registration Office. An independent audit is conducted each year by the auditors who bring to the attention of the Board any matters of concern. The auditors found the 2022 financial statements to give a true and fair view of the state of affairs of IPRT and of its resources and have been properly prepared in accordance with the requirements of the Companies Act 2014. IPRT's auditors are Crowleys DFK, who are authorised by the Institute of Chartered Accountants in Ireland. The auditors are invited to the IPRT AGM each year.

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The Finance, Audit, Risk and Human Resources Committee (FARHR) consults in advance of each Board meeting, and updated management accounts are disseminated to the whole Board at each meeting. Detailed information on our financial management processes, as well as copies of IPRT Financial Policies and Procedures, is available on request.

ACTION 2.2: IPRT will be a great place to work with a high-performing team and where staff feel valued.

Focus on: Adapting to changes in our team and strengthening capacity.

The current IPRT team is the largest in our history with six staff members working in legal and public affairs, policy and research, communications, children and families of people in prison, and governance and administrative support.

While a small organisation by national standards, IPRT continues to make an impressive impact and secure progressive change. This is despite a reduction in staff capacity at various points during the year due to changes in staffing and two periods of maternity leave. IPRT Executive Director, Saoirse Brady, commenced maternity leave in January 2023, returning in September 2023. Molly Joyce, Deputy Director, assumed the role of Acting Executive Director until June 2023.

Dr Helen Kehoe was recruited to fill the role of Legal and Public Affairs Manager (Maternity Cover) in April 2023. In June 2023, Molly Joyce commenced maternity leave. For the period 1 June 2023 to 4 September 2023, Kathleen O'Meara, an external consultant who had facilitated the development of a strategic plan with IPRT in 2022, assumed the role of Interim Team Leader. Kathleen reported to the Chairperson and the Board, provided guidance to the team, and managed any day-to-day issues as they arose.

After consultation with the team, IPRT revised weekly and performance review templates to structure work and feedback for staff. In 2023, IPRT commenced roll-out of HR Locker, a human resources software system that helps manage IPRT's HR processes. This supported us to streamline HR requests across the team.

IPRT continued to facilitate hybrid working for all staff throughout the period. The IPRT team has been operating on a hybrid basis, with a hybrid work policy approved by the Board at the end of 2022.

Given that most of the team are relatively new to the organisation, we held a facilitated session on team communication in November 2023 to better understand our different styles of working and reflect on the previous year's achievements and challenges.

ACTION 2.3: IPRT will continue to be a sustainable and independent organisation.

Sustainability:

Considerable efforts in this area in recent years meant that IPRT's core funding was secured up to end of 2025. Work on developing new revenue streams as well as innovatively demonstrating impact for existing funding renewals continued over this period.

IPRT is in receipt of multi-annual funding from a number of diverse sources. IPRT is deeply grateful to our funders for their belief in both the issue of penal reform and in IPRT's approach. Pobal SSNO funding 2022-2025, alongside our other diverse donors, allows us to plan long-term strategic penal reform advocacy work and ensure that the CEO role is funded independently from the Department of Justice.

IPRT secured a renewed grant from the Department of Justice in early 2023. This combined funding covers the core costs of the organisation, including certain core staff and office costs and will be renewed annually for a period of three years.

Philanthropic funding is also essential to maintain IPRT's independence and ensure that we can deliver on our strategic goals. The Community Foundation Ireland continues to be a close partner in IPRT's work. The Foundation, through its own generous commitments and donor-advised funds, has helped us to realise ambitious initiatives that are transforming our penal system. These include our Policy and Research Coordinator and the flagship 'Progress in the Penal System' (PIPS) project. This round of funding has ended and IPRT will seek to renew this funding line in 2024. CFI is also funding a piece of work on neurodiversity in the prison system which has been externally commissioned and is due to be completed in the first half of 2024.

2023 was the first full year of our triple-funded Children and Families Initiative with our Coordinator in post. This funding is provided by Porticus, The Community Foundation for Ireland and the Katharine Howard Foundation building on a previous smaller grant from St Stephen's Green Trust and the Katherine Howard Foundation.

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Through this initial funding the need for a dedicated and fully-resourced post became evident to drive progress in this important area.

IPRT also acted as a partner organisation on two Irish Research Council 'New Foundations' projects, both through academics in Maynooth University. We have been supporting 'Advancing the Rights of Prisoners in Ireland Through Strategic Litigation', led by Dr Amina Adnan, 'Boxed Out: Higher education, criminal convictions, and perceptions of risk', led by Dr Joe Garrihy and Dr Ciara Bracken-Roche. Both pieces are due for completion in 2024. While staff costs and overheads are not included for the NGO partner, both pieces of research align with our strategic objectives and allow us to benefit from quality research that will inform our advocacy work.

Friends and Members of IPRT:

IPRT's Members are integral to our organisation and make an important contribution to our work. Their belief in and commitment to penal reform is a driving force for our organisation. Despite a small drop in individual members, our membership continued to grow over the period, with substantial increases in numbers of members in prison or who have family members in prison; student, senior and unwaged members; and organisational members. This speaks to both the reach of our work and growing support for penal reform.

The continued support of our Friends of IPRT has enabled us to be responsive and dynamic. Thank you to our Friends, a dedicated group of supporters who have placed a high value on IPRT's mission. Friends of IPRT are asked to contribute €250 or more, with many pledging to give over three years.

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 (approximately 210 received in 2023 – a decrease 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;
- in July 2023, IPRT issued its annual prisoner member survey to our members in prison. Given that this is a chance for our members in prison to contribute at the AGM, we ask a broad range of questions and allow for many free-text responses. Of the 107 surveys received by active prisoner members, 24 were completed and returned, providing a response rate of 22.4% (24 / 107). This was significantly higher than last year's response rate of 15% (17 / 110), and the previous year's rate of 12% (13 / 108).

Impacts:

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

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.

IPRT tracks progress against both the operational plan and the achievement of penal reform objectives in the Strategic Plan. Our impacts in 2023 included:
• Influencing the recommendations from the UN Committee on the Rights of the Child to the Irish Government highlighting our concerns about youth justice.
• The Joint Committee on Justice's Report on Inspection of Places of Detention Bill 2022 published in March 2023, reflected many of IPRT's recommendations made during the pre-legislative scrutiny process.
• Securing renewed core funding from the Department of Justice and Irish Prison Service.
• Ensuring that children of people in prison were included as a specific cohort in Young Ireland: The National Policy Framework for Children and Young People 2023-2028 with dedicated actions for the Irish Prison Service, Department of Justice and Department of Children, Equality, Disability, Integration and Youth.

• Presenting to the Pre-Sessional Working Group of the Committee to Eliminate all forms of Discrimination Against Women (CEDAW) which resulted in specific questions related to the criminal justice system on the List of Issues for the Irish Government.
• Successfully advocating for the recruitment of a Family Links Connections Officer by the Irish Prison Service.
• Engaging in extensive media coverage on the issue of sentencing and widening the debate to include the principles and purpose of sentencing.
• Highlighting the unacceptable record levels of overcrowding in the prison system and keeping the issue on the political agenda.
• Working with key stakeholders and contributing to the high-level international conference hosted by the Office of Inspector of Prisons (OIP) titled 'The Optional Protocol to the UN Convention against Torture: Developing a Criminal Justice National Preventive Mechanism in Ireland'

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Challenges:

• The primary challenge for IPRT over this period has been staff capacity with changes in key management positions due to both the CEO (Executive Director) and Acting CEO taking periods of maternity leave. To ensure continuity and that the team was supported over the summer months when both were on maternity leave, a Team Lead was contracted to ensure the smooth running of the organisation.
• Another key challenge was a shift in the political agenda and rhetoric with a sustained focus on increasing the number of prison spaces contrary to stated government policy to reduce the prison population. IPRT worked tirelessly to counter this narrative in the political and public arena.
• While core funding streams were renewed, IPRT is keenly aware of the need to secure renewed funding for significant projects into the future. While smaller grants are useful to deliver on discrete and smaller projects in particular externally commissioned research, very often the funding does not cover the significant staff costs that management of these projects requires. IPRT will in future reflect on whether it is prudent to undertake such projects if capacity is limited.

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 – 2023:(28,782) (2022: €75,629)

Long term positive net cash inflows indicate a financially healthy operation and indicate whether the company can meet short-term obligations without having to liquidate assets. It also gives flexibility to invest in operations, and enhance the value of outputs. Although a decrease in cash inflow is showing for the current financial period, this follows several years of positive cash inflows. As a result, the company has sufficient cash reserves to manage this decrease.

ii) Cash balances at period end – 2023: €407,991 (2022: €436,773)

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

iii) Balance of reserves at period end – 2023: €236,740 (2022: €244,361)

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 2023 are to be drawn down for use in 2024 and beyond.

iv) Number of months of free reserves held at period end – 2023: 12 months (2022: 10 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 during a period of unforeseen financial difficulty. At 31 December 2023, the free reserve holding was at 12 months which exceeds our reserves policy of 9 months.

v) Support costs as a percentage of total costs 2023: 55% (2022: 62%)

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

Going Concern
The directors continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2024 and beyond.

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

Forecasts for the coming year and the operational plan take into consideration planned expenditure and known income. The organisation has cash and cash equivalents of €407,991 and unrestricted reserves of €239,089 as of 31 December 2023. Also, additional grants have been identified and applications made.

The Directors are in a position to manage the activities of the organisation such that existing funds available together with committed funding will be sufficient to meet the organisation's obligations and to continue as a going concern for a period of at least 12 months from the date of signing the financial statements. On that basis, the Directors do not consider that a material uncertainty exists in relation to going concern and have deemed it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the organisation was unable to continue as a going concern.

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Assumptions made include:
- Agreements with key funders: Department of Justice and Pobal, are secured to 2025
- Project funding is expected to remain at similar levels for 2024
- Applications are underway to source additional funding
- Core costs remain steady and project costs have increased in line with additional funding in 2024
- Risks to the company will be managed through cost reduction strategies and continued engagement with funders

Taking these factors into account, it's the directors' assessment that the company is a going concern.

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.

The Auditors
The auditors, Crowleys DFK Unlimited Company, (Chartered Accountants) 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 03-06-2024 **and signed on its behalf by:**

DocuSigned by:
Seamus Taylor
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Seamus Taylor
Director

DocuSigned by:
Noel Moloney
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Noel Moloney
Director

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Irish Penal Reform Trust
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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 and apply them consistently;
- 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 charity will continue in operation.

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

The directors are responsible for 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 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 03-06-2024 **and signed on its behalf by:**

DocuSigned by:
Seamus Taylor
6AD81EEE7B534BC...

Seamus Taylor
Director

DocuSigned by:
Noel Moloney
2525B22198AE494...

Noel Moloney
Director

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

Report on the audit of the financial statements

Opinion
We have audited the charity financial statements of Irish Penal Reform Trust ('the Charity') for the financial year ended 31 December 2023 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 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 2023 and of its deficit 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"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described 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 the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is 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
Based solely on the work undertaken in the course of the audit, we report that:
- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- 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.

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.

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

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 charity. 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 22, 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, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have 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 the 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 provided in the appendix to this report, located at page 25, 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 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.

DocuSigned by:
Natalie Kelly
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Natalie Kelly
for and on behalf of
CROWLEYS DFK UNLIMITED COMPANY
Chartered Accountants and Statutory Audit Firm
16/17 College Green
Dublin 2

03-06-2024

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Irish Penal Reform Trust
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.

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Irish Penal Reform Trust
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
Income							
Donations and legacies	5.1	**187,235**	**88,750**	**275,985**	151,587	84,638	236,225
Charitable activities							
Other grants and funding	5.2	**-**	**139,838**	**139,838**	100	138,449	138,549
Other income	5.3	**1,493**	**-**	**1,493**	25	-	25
Total incoming resources		**188,728**	**228,588**	**417,316**	151,712	223,087	374,799
Expenditure							
Raising funds	6.1	**39,365**	**21,147**	**60,512**	40,056	17,970	58,026
Charitable activities	6.2	**114,946**	**249,157**	**364,103**	107,031	204,824	311,855
Other expenditure	6.3	**322**	**-**	**322**	731	-	731
Total Expenditure		**154,633**	**270,304**	**424,937**	147,818	222,794	370,612
Net income/(expenditure)		**34,095**	**(41,716)**	**(7,621)**	3,894	293	4,187
Transfers between funds		**(39,367)**	**39,367**	**-**	(1,473)	1,473	-
Net movement in funds for the financial year		**(5,272)**	**(2,349)**	**(7,621)**	2,421	1,766	4,187
Reconciliation of funds:							
Total funds beginning of the year	21	**244,361**	**-**	**244,361**	241,940	(1,766)	240,174
Total funds at the end of the year		**239,089**	**(2,349)**	**236,740**	244,361	-	244,361

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 03-06-2024 **and signed on its behalf by:**

DocuSigned by:
Seamus Taylor
Seamus Taylor
Director

DocuSigned by:
Noel Moloney
Noel Moloney
Director

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Irish Penal Reform Trust
BALANCE SHEET
as at 31 December 2023

	Notes	2023 €	2022 €
Fixed Assets			
Tangible assets	**14**	**2,571**	2,180
Current Assets			
Debtors	**15**	**9,249**	1,864
Cash and cash equivalents	**16**	**407,991**	436,773
		417,240	438,637
Creditors: Amounts falling due within one year	**17**	**(183,071)**	(196,456)
Net Current Assets		**234,169**	242,181
Total Assets less Current Liabilities		**236,740**	244,361
Funds			
Restricted funds		**(2,349)**	-
General fund (unrestricted)		**239,089**	244,361
Total funds	**21**	**236,740**	244,361

Approved by the Board of Directors on 03-06-2024 **and signed on its behalf by:**

DocuSigned by:
Seamus Taylor
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Seamus Taylor
Director

DocuSigned by:
Noel Moloney
2525B22198AE494...

Noel Moloney
Director

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Irish Penal Reform Trust
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds		**(7,621)**	4,187
Adjustments for:			
Depreciation		**635**	251
		(6,986)	4,438
Movements in working capital:			
Movement in debtors		**(7,385)**	(1,156)
Movement in creditors		**(13,385)**	74,778
Cash (used in)/generated from operations		**(27,756)**	78,060
Cash flows from investing activities			
Payments to acquire tangible assets		**(1,026)**	(2,431)
Net (decrease)/increase in cash and cash equivalents		**(28,782)**	75,629
Cash and cash equivalents at the beginning of the year		**436,773**	361,144
Cash and cash equivalents at the end of the year	**16**	**407,991**	436,773

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1. 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.

2. 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) (effective 1 January 2015) 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 2023 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".

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.

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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.

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.

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.

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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 Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet 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:

Fixtures and fittings	-	12.5% Straight line
Equipment	-	33% 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.

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".

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Grants receivable
Grants are recognised at their fair value in the Statement of Financial Activities 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 Statement of Financial Activities 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

Financial assets
The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's Balance Sheet when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Financial liabilities
Basic financial liabilities are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

3. 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. With regard to accounting policies described for 'Tangible fixed assets and depreciation', the useful life of fixtures and fittings is determined to be 8 years and equipment 3 years.

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.

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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:

The directors continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2024 and beyond.

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

Forecasts for the coming year and the operational plan take into consideration planned expenditure and known income. The organisation has cash and cash equivalents of €407,991 and unrestricted reserves of €239,089 as of 31 December 2023. Also, additional grants have been identified and applications made.

The Directors are in a position to manage the activities of the organisation such that existing funds available together with committed funding will be sufficient to meet the organisation's obligations and to continue as a going concern for a period of at least 12 months from the date of signing the financial statements. On that basis, the Directors do not consider that a material uncertainty exists in relation to going concern and have deemed it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the organisation was unable to continue as a going concern.

Assumptions made include:
- Agreements with key funders: Department of Justice and Pobal, are secured to 2025
- Project funding is expected to remain at similar levels for 2024
- Applications are underway to source additional funding
- Core costs remain steady and project costs have increased in line with additional funding in 2024
- Risks to the company will be managed through cost reduction strategies and continued engagement with funders

Taking these factors into account, it's the directors' assessment that the company is a going concern.

4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

5. INCOME

5.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Core funding	**182,667**	**88,750**	**271,417**	227,546
Membership	**1,720**	**-**	**1,720**	3,190
Donations	**2,848**	**-**	**2,848**	5,489
	187,235	**88,750**	**275,985**	236,225

5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Grants from governments and other co-funders:				
Project activities	**-**	**139,838**	**139,838**	138,449
Public relations and awareness	**-**	**-**	**-**	100
	-	**139,838**	**139,838**	138,549

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5.3 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Other income	**1,493**	**-**	**1,493**	25

6. EXPENDITURE

6.1 RAISING FUNDS

	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Fundraising expenses	**3,014**	**-**	**57,498**	**60,512**	58,026

6.2 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Public relations and awareness	**6,870**	**-**	**65,876**	**72,746**	59,182
Research activities	**60,267**	**-**	**42,959**	**103,226**	93,608
Project activities	**122,380**	**-**	**65,751**	**188,131**	159,065
	189,517	**-**	**174,586**	**364,103**	311,855

6.3 OTHER EXPENDITURE

	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Other expenses	**-**	**322**	**-**	**322**	731

6.4 SUPPORT COSTS

	Cost of Raising Funds	Charitable Activities	2023	2022
	€	€	€	€
Audit fees	**969**	**5,489**	**6,458**	4,305
Board expenses	**15**	**85**	**100**	122
Professional services	**1,086**	**6,150**	**7,236**	20,594
Premises and administration	**3,907**	**22,136**	**26,043**	26,722
Salaries and staff costs	**51,521**	**140,726**	**192,247**	176,883
	57,498	**174,586**	**232,084**	228,626

Support costs represent operating expenses that are shared across more than one activity of the Charity. Support costs as detailed, are apportioned to the activity they support and reflected in the overall figures shown in the Statement of Financial Activities.

7. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2023	2022
		€	€
Audit fees	Staff time	**6,458**	4,305
Board expenses	Staff time	**100**	122
Professional services	Staff time	**7,236**	20,594
Premises and administration	Staff time	**26,043**	26,722
Salaries and staff costs	Staff time	**192,247**	176,883
		232,084	228,626

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continued

8. NET INCOME

	2023	2022
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**635**	251
Auditor's remuneration:		
- audit services	**6,458**	4,305

9. INCOME

Income for the financial year has been derived from:-

	2023	2022
	€	€
Republic of Ireland	**388,354**	357,649
Rest of the World	**28,962**	17,150
	417,316	374,799

Income attributable to geographical markets outside of the Republic of Ireland amounted to 7% for the financial year.

10. EMPLOYEES AND REMUNERATION

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

	2023	2022
	Number	Number
Administration	**3**	2
Project	**3**	2
Management	**1**	1
	7	5

The staff costs comprise:	2023	2022
	€	€
Wages and salaries	**283,595**	219,595
Social security costs	**31,290**	24,266
Pension costs	**7,879**	6,211
	322,764	250,072

11. 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.

	2023	2022
	€	€
Wages and salaries	**74,072**	77,000
Pension costs	**3,704**	1,900
	77,776	78,900

Whilst Saoirse Brady, CEO, was on leave in 2023, Molly Joyce was appointed acting CEO.

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12. 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:

	2023 Number of Employees	2022 Number of Employees
Salary band €70,000 - €80,000	**1**	1

Whilst Saoirse Brady, CEO, was on leave in 2023, Molly Joyce was appointed acting CEO. 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.

13. INTANGIBLE FIXED ASSETS

	Development Costs €
Cost	
At 31 December 2023	9,250
Provision for diminution in value	
At 31 December 2023	9,250
Net book value	
At 31 December 2023	**-**

Intangible assets represent the development costs of the website.

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings €	**Equipment €**	**Total €**
Cost			
At 1 January 2023	954	9,207	10,161
Additions	-	1,026	1,026
At 31 December 2023	954	10,233	11,187
Depreciation			
At 1 January 2023	99	7,882	7,981
Charge for the financial year	120	515	635
At 31 December 2023	219	8,397	8,616
Net book value			
At 31 December 2023	**735**	**1,836**	**2,571**
At 31 December 2022	855	1,325	2,180

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15. DEBTORS

	2023	2022
	€	€
Other debtors	**4,699**	-
Prepayments	**2,400**	1,864
Accrued Income	**2,150**	-
	9,249	1,864

16. CASH AND CASH EQUIVALENTS

	2023	2022
	€	€
Cash and bank balances	**138,831**	167,748
Cash equivalents	**269,160**	269,025
	407,991	436,773

17. CREDITORS

Amounts falling due within one year	2023	2022
	€	€
Trade creditors	**7,581**	2,556
Taxation and social security costs	**24,497**	21,293
Other creditors	**3,831**	2,735
Accruals	**17,622**	6,130
Deferred Income	**129,540**	163,742
	183,071	196,456

18. 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 €7,879 (2022 - €6,211).

Pension costs are an unrestricted expense.

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19. KEY 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	2023 to 2025
Total Fund	Total grant award is €491,592.
Income	€163,864 in the financial year
Expenditure	€163,864 in the financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2022: €Nil)
Received in the financial year	€163,864 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.

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Agency	**Pobal**
Government Department	Department of Rural and Community Development
Grant Programme	Scheme to Support National Organisations (SSNO)
Purpose of the Grant	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. The primary aim of the scheme is to provide funding to support the core costs of a broad range of national organisations in the Community and Voluntary sector, around a number of strategic priorities. Priority is given under SSNO to supporting national organisations who work directly, or indirectly, with disadvantaged target groups. Costs associated with this programme are shown separately and represent salary costs. There was one full-time person employed under this scheme.
Term	July 2022 to June 2025
Total Fund	Total grant award is €264,119
Income	€88,040 in financial year
Expenditure	€90,739 on related activity in the financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2022: €Nil)
Received in the financial year	€86,620 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	All of the €88,040 income in the year is restricted 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.

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20. PROJECT AND RESEARCH FUNDING

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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.

	2023	2022
	€	€
Research and Policy (CFI)	**37,135**	59,166
Children and Families Initiative (SSGT and KHF)	**26,349**	3,164
Children and Families Initiative (Porticus, KHF and CFI)	**56,848**	5,750
Penal Policy and Law Programme (CFI)	**22,407**	39,329
Working with Conviction (IHREC)	**4,574**	90
Neurodiversity (CFI)	**7,500**	-
Access to Justice (IHREC)	**238**	-
Working with Conviction (ODI)	**4,300**	-
	159,351	107,499

Research and Policy:

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 ran from January 2020 and was 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, while €4,950 is allocated to overheads.

As of 31 December 2023, €200,751 has been received and €222,887 has been used on the programme. In 2023, €59,271 was spent on related activity and a balance of €Nil remains in deferred income at 31 December 2023 (2022: €37,135). 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 2023, €45,000 has been received and €45,013 has been used over the lifespan of the programme. In 2023, €26,362 was used on related activity and a balance of €Nil remains in deferred income at 31 December 2022 (2022: €26,349). There was no capital element to the grant awarded. The grant is restricted for these purposes and includes €11,000 unrestricted income for programme execution.

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 2023, €172,500 has been received and €62,599 has been used on the programme. A balance of €109,901 remains in deferred income at 31 December 2023 (2022: €74,250). There was no capital element to the grant awarded. The grant is restricted for these purposes and includes €37,500 unrestricted income for programme execution.

Penal Policy and Law Programme:

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.

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As of 31 December 2023, €120,000 has been received and €137,218 has been used on the programme. In 2023, €39,625 was spent on related activity and a balance of €Nil remains in deferred income at 31 December 2023 (2022: €22,407). 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 January 2024. 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 2023, €4,664 has been received and €5,025 used over the lifespan of the programme. In 2023, €4,935 was spent on related activity and a balance of €Nil remains in deferred income at 31 December 2023 (2022: €2,242). There was no capital element to the grant awarded. The grant is restricted for these purposes.

Neurodiversity (CFI):

Irish Penal Reform Trust was awarded €15,000 in 2023 by the Community Foundation for Ireland. The purpose of this funding is to support a study of neurodivergence in first-time intake of short-term prisoners. IPRT are required to submit an interim and final report on progress and activities. The programme runs from 2023 to 2024.

In 2023, €15,000 has been received and €7,500 used on the programme. In 2023, €7,500 was spent on related activity and a balance of €7,500 remains in deferred income at 31 December 2023 (2022: €Nil). There was no capital element to the grant awarded. The grant is restricted for these purposes.

Access to Justice (IHREC):

Irish Penal Reform Trust was awarded €5,940 in 2023 by the Irish Human Rights and Equality Commission. The purpose of this funding is to facilitate awareness and improve advocacy of prisoners' rights amongst stakeholders. IPRT are required to submit an interim and final report on progress and activities. The programme runs from 2023 to 2024.

In 2023, €2,376 has been received and €238 used on the programme. In 2023, €238 was spent on related activity and a balance of €2,138 remains in deferred income at 31 December 2023 (2022: €Nil). There was no capital element to the grant awarded. The grant is restricted for these purposes.

Working with Conviction (ODI):

Irish Penal Reform Trust was awarded €4,300 in 2023 by the Open Doors Initiative. The purpose of this funding is to study barriers and discrimination in employment for those with convictions. IPRT are required to submit progress reports on activities. The programme runs for 2023.

In 2023, €2,150 has been received and €4,300 used on the programme. In 2023, €4,300 was spent on related activity and a balance of €Nil remains in deferred income at 31 December 2023 (2022: €Nil). IPRT is owed €2,150 at 31 December 2023 (2022: €Nil). There was no capital element to the grant awarded. The grant is restricted for these purposes.

21. FUNDS

21.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2022	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
Movement during the financial year	(5,272)	(2,349)	(7,621)
At 31 December 2023	**239,089**	**(2,349)**	**236,740**

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21.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023	Income	Expenditure	Transfers between funds	Balance 31 December 2023
	€	€	€	€	€
Restricted funds					
Restricted Funds	-	228,588	270,304	39,367	(2,349)
Unrestricted funds					
Unrestricted Funds	244,361	188,728	154,633	(39,367)	239,089
Total funds	**244,361**	**417,316**	**424,937**	**-**	**236,740**

21.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	€	€	€	€
Restricted funds	-	157,052	**(159,400)**	(2,348)
Unrestricted general funds	2,571	260,188	**(23,671)**	239,088
	2,571	**417,240**	**(183,071)**	**236,740**

22. 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.

23. LEGAL STATUS

The charity is exempt from including the word “Limited” in its name by virtue of Section 1180 of the Companies Act 2014.

24. DIRECTORS' REMUNERATION

The directors received no remuneration during the reporting period (2022: €Nil). Directors are not remunerated. They are paid vouched expenses for attending meetings and other matters related to their duties as Directors.

25. 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 (2022: €Nil).

There were no loans advanced to directors during the year nor loans outstanding at 31 December 2023 (2022: €Nil). The directors are also members of the charity and pay membership fees to IPRT.

26. FINANCIAL INSTRUMENTS

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

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Credit risk
All clients are reviewed on an ongoing basis by the board. Provisions for bad debts are made based on historical evidence and any new events which might indicate a reduction in the recoverability of cash flows.

Market risk
The company holds interest bearing assets. Assets include cash balances which earn a variable rate of interest.

Liquidity risk
The company maintains financial assets to ensure the company has sufficient funds available to meet obligations as they fall due.

27. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on .....
03-06-2024

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IRISH PENAL REFORM TRUST

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

NOT COVERED BY THE REPORT OF THE AUDITORS

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Irish Penal Reform Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 December 2023

	Schedule	2023 €	2022 €
Income			
- Donations		**2,848**	5,491
- Core funding - Department of Justice and Equality		**163,864**	132,500
- Membership		**1,720**	3,190
- Scheme to Support National Organisations (SSNO)		**88,040**	89,020
- Research and Policy (CFI)		**37,135**	59,166
- Migrants and Minority Ethnic Groups in the Penal System (IHREC)		**-**	704
- Children and Families Initiative (SSGT and KHF)		**26,349**	3,164
- Penal Policy and Law Programme (CFI)		**22,407**	39,329
- Mental Health Advocacy (CFI)		**-**	4,370
- Equipment (MACRO)		**-**	500
- Children and Families Initiative (Porticus, KHF and CFI)		**56,848**	5,750
- All Island Network Survey (CFI)		**-**	20,000
- Podcast (Rowan Trust)		**-**	11,400
- Working with Conviction (IHREC)		**4,574**	90
- Neurodiversity (CFI)		**7,500**	-
- Access to Justice (IHREC)		**238**	-
- Working with Conviction (ODI)		**4,300**	-
- Speaking engagements		**-**	100
- Other income		**1,493**	25
		417,316	374,799
Cost of generating funds	**1**	**(3,014)**	(1,762)
Gross surplus		**414,302**	373,037
Charitable activities and other expenses	**2**	**(421,923)**	(368,850)
Net (deficit)/surplus		**(7,621)**	4,187

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Irish Penal Reform Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF GENERATING FUNDS
for the financial year ended 31 December 2023

	2023	2022
	€	€
Cost of Generating Funds		
Fundraising	**74**	-
Communications services	**2,940**	1,762
	3,014	1,762

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Irish Penal Reform Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2023

	2023	2022
	€	€
Expenses		
Wages and salaries	**283,595**	219,595
Social security costs	**31,290**	24,266
Staff pension costs	**7,879**	6,211
Staff training	**2,177**	2,355
Human resources	**1,066**	17,571
Rent and utilities	**7,907**	7,937
Insurance	**1,232**	1,221
Office equipment	**1,013**	308
Cleaning	**823**	690
Repairs and maintenance	**391**	544
Stationery	**1,567**	705
Postage	**1,232**	673
GDPR implementation and training	**-**	2,103
Website and social media	**2,203**	3,657
Prisoner engagement and building alliances	**1,596**	195
Events	**1,761**	129
Telephone and broadband	**2,051**	2,093
Computer hardware and software	**338**	1,486
IT support	**4,731**	2,116
Children and Families Initiative expenses (SSGT and KHF)	**14,612**	164
Childrens and Families Initiative expenses (Porticus, KHF and CFI)	**144**	-
Mental Health Advocacy expenses (IHREC)	**-**	4,200
Podcast expenses (Rowan Trust)	**-**	11,400
Equipment expenses (MACRO)	**-**	440
Working with Conviction expenses (IHREC)	**4,469**	90
All Island Network Survey expenses (CFI)	**-**	13,029
Research and Policy expenses (CFI)	**9,501**	14,014
Penal Policy and Law Programme expenses (CFI)	**4,500**	320
Neurodiversity expenses (CFI)	**7,500**	-
Working with Conviction expenses (ODI)	**4,300**	-
SSNO expenses (Pobal)	**6,150**	-
Publications and reports	**445**	247
Staff travel	**522**	1,074
Other staff expenses	**102**	819
Meetings	**607**	1,544
Volunteer and intern expenses	**155**	257
Board expenses	**100**	122
Strategic planning and development	**1,478**	14,838
Accountancy	**5,758**	5,756
Audit fees	**6,458**	4,305
Bank charges	**225**	266
General expenses	**97**	465
Membership and subscriptions	**1,313**	1,394
Depreciation	**635**	251
	421,923	368,850