

Irish Penal Reform Trust Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2019

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

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

Directors	Aislinn O'Donnell David Perry Eddie D'Arcy Joan O'Flynn Kathleen Leader Kevin Gregory Niall Walsh Seamus Taylor Suzanne Lyons
Chairperson	Seamus Taylor
Company Secretary	Kathleen Leader
Chief Executive Officer	Fiona Ni Chunnéide
Charity Number	CHY 11091
Charities Regulatory Authority Number	20029562
Company 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
Bankers	Bank of Ireland 33 Arran Quay Smithfield Dublin 7

Irish Penal Reform Trust Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

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 2019.

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

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

In this report the directors of Irish Penal Reform Trust Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2019.

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) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

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

Mission, Objectives and Strategy

Mission Statement

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

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

Objectives

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

Objective 1:

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

Objective 2:

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

Objective 3:

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

Objective 4:

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

Irish Penal Reform Trust Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Strategy

IPRT's key activities in 2019 were in the areas of research, advocacy and submissions, media and awareness raising, events and publications, and engagement.

i) Research

All of IPRT's advocacy work is informed by our comprehensive research. Owing to this, IPRT conducts several research projects at any one time. These projects are funded by a variety of sources, including the Community Foundation for Ireland and the Irish Human Rights and Equality Commission, amongst others. At times, IPRT will undertake to commission research that meets a specific organisational need or objective. In 2019, research and advocacy projects included:

- Care and Justice: IPRT launched an exploratory research study on the connections between care and justice in Ireland on 26th February 2019. 'Care and Justice: Children and Young People in Care and Contact with the Criminal Justice System' created, to our knowledge, the first comprehensive literature review on the criminalisation of children in care in Ireland and highlighted the current data deficit among State bodies on children in care and their contact with the criminal justice system. The report made 12 recommendations towards improving outcomes for this group of children and young people, and its findings will be considered in the forthcoming Youth Justice Strategy. Although the project was completed in February 2019, the research was supported by the Horizon Fund of the Community Foundation for Ireland, through a grant received in September 2017.

- Progress in the Penal System 2019: IPRT launched our third annual Progress in the Penal System report ('PIPS 2019') in October 2019. The theme of the 2019 edition was accountability, and the clear need for strong internal and external oversight mechanisms to ensure meaningful progress in Ireland's penal system. The launch of PIPS 2019 garnered national media coverage, particularly in response to our spotlight issues. Engagement with all stakeholders during 2019 on progress on previous editions of PIPS and on the value of the project was positive. IPRT will continue to work with all stakeholders to progress key actions in 2020.

- Spent Convictions Campaign: IPRT continued our campaign work on improving legislative supports for people with convictions and with experience of prison during 2019. The Criminal Justice (Rehabilitative Periods) Bill 2018, which seeks to give fairer and broader access to spent convictions, progressed to Report stage during 2019, with strong amendments at Committee stage. IPRT engaged with political and public debate around this Bill throughout 2019, including harnessing the voices of our supporters in January 2019, circulation of a survey demonstrating the impact of a convictions history, and presentations including a Joint Oireachtas Committee hearing in July 2019. IPRT's work on the issue was commended by Senators during debates on the Bill.

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

ii) Advocacy

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 minorities groups and crime policy issues, where they relate to our core objectives. IPRT actively monitors Ireland's international treaty obligations and leverages these to ensure adequate compliance with international human rights standards. In 2019 such submissions included:

- IPRT Briefing on Criminal Justice (Rehabilitative Periods) Bill 2018 (February 2019)
- IPRT Submission on the Irish Prison Service Strategic Plan 2019 to 2021 (March 2019)
- IPRT Feedback on Draft Oberstown Children Detention Campus Rules and Supporting Policies (April 2019)
- IPRT Submission on Parole Reform and the Parole Bill 2016 (June 2019)
- IPRT Presentation to the Joint Committee on Spent Convictions (July 2019)
- IPRT Submission to the Joint Committee on Key Issues affecting the Traveller Community (August 2019)
- IPRT Submission to the European Committee for the Prevention of Torture (CPT) (Sept 2019)

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

iii) Media and Raising Awareness

IPRT both responds to media queries and relevant news items and proactively seeks media coverage on important issues, and provides an alternative voice in public discussion of crime and penal policy. IPRT raises awareness and provides information through maintaining the IPRT website as a research centre on penal policy topics; maintaining a social media presence and regular production of an ebulletin; and engaging extensively with media on these issues. We had significant levels of engagement with public debate in 2019, issuing 4 editions of the IPRT ebulletin and contributing to more than 62 print stories and broadcast interviews.

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for the financial year ended 31 December 2019

In tandem with a qualitative review of our communications undertaken end 2018, a broad evaluation in quantitative measures, including digital media, was undertaken internally. This included a review of our digital communications against key performance indicators, and the collation of user feedback on the IPRT site. The findings from this were used to inform a website redevelopment project. To mark IPRT's 25th birthday, we unveiled IPRT's new logo, website and branding at our AGM in September 2019. Our new branding will support us maintaining our reputation as being credible, authoritative, professional, expert, and fair, key words which were found to be associated with IPRT in the external review of IPRT's communications.

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

iv) Events and Publications

IPRT hosts a variety of events each year. These events are linked to our research work or to specific advocacy work. They are mostly public events and usually well attended, and hence provide an excellent platform from which to raise awareness of our work and the issues being addressed, whilst also creating a conversation and engagement point for stakeholders on a particular issue. In 2019, events included:

- Launch of 'Care and Justice: Children and Young People in Care and Contact with the Criminal Justice System' by Ombudsman for Children Dr Niall Muldoon (February 2019);
- IPRT Annual General Meeting and launch of the IPRT Annual Review 2018-2019;
- Launch of third annual 'Progress in the Penal System' report (PIPS 2019). The event was attended by key stakeholders across justice, health and the prison system. Director General of the Irish Prison Service Caron McCaffrey delivered the keynote address (October 2019);
- IPRT co-hosted a seminar with the Irish Criminal Bar Association, 'Developing Youth Justice' on the benefits of a discrete approach for 18-24 year olds in the criminal justice system; Minister David Stanton opened the event, and speakers included Senator Lynn Ruane and Dr Laura Janes, Legal Director of the Howard League (November 2019).

These activities deliver on the main object plus subsidiary objectives 1, 2 and 4.

v) Engagement

Through our qualitative interviews for research, our annual prisoner members' survey, and other engagements IPRT regularly engages with prisoners and their families, responding to queries, and conducting occasional prison visits. This engagement in turn informs our strategic priorities and provide the impetus for further action, investigation or research. IPRT also works closely with a number of organisations in the area of human rights, penal policy, and prisoner and ex-prisoner support organisations. Additionally, IPRT gave regular presentations to Recruit Prison Officers on our work, key current issues, and the importance of accountability and penal reform for the prison system during 2019. Our engagement work in 2019 also included presentations to various life-sentenced prisoner groups, presentations to universities, as well as international presentations including a presentation as part of the Howard League Scotland 40th Anniversary conference.

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

Structure, Governance and Management

Structure

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

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

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

Board members of IPRT receive no remuneration beyond vouched expenses.

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Governance

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

Responsibility for the day-to-day management and administration of IPRT is delegated to CEO Fiona Ní Chinnéide. The CEO manages IPRT in accordance with the strategic plan, annual operational plan, policies and procedures and delegations approved by 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 is responsible for preparing materials for the Board and strategic planning processes.

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

Staff and Volunteers

IPRT had four full-time staff, one part-time and one temporary part-time staff member in 2019. IPRT generally takes on volunteers for three periods annually (Feb - June, July - August, Sept - January) along with academic placement programmes. Volunteers are not reimbursed for their time. The structured programme involves the volunteers in communications, policy and advocacy aspects of our work. The total hours volunteered varies year on year but amount to approximately 2,000 hours are volunteered per annum. IPRT paused the volunteering programme for a time in 2019 while it reviewed certain aspects, and a new Volunteer Placement Programme and Policy was put in place; volunteering resumed in summer 2019. The ongoing benefits of the volunteer programme to both the organisation and the volunteers will continue to be monitored.

Committees of the Board

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

(Subcommittees have terms of reference approved by the Board)

- Board
- Finance Subcommittee
- Fundraising and Sustainability Subcommittee

Board

In 2019, 9 directors served on the Board of Directors.

The Board met 6 times during the reporting period. Further information on attendance is provided below.

Finance Subcommittee

In 2019, 2 directors served on the Finance Subcommittee i.e. Kevin Gregory (Treasurer) and Seamus Taylor (Chairperson).

Meetings held and attendees during the reporting period were as follows:

29 January 2019 - Kevin Gregory (Committee Chair), Séamus Taylor, Deirdre Malone (Resigning CEO)
29 May 2019 - Kevin Gregory (Committee Chair), Séamus Taylor, Fiona Ní Chinnéide (CEO)
25 September 2019 - Kevin Gregory (Committee Chair), Séamus Taylor, Fiona Ní Chinnéide (CEO)

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Fundraising and Sustainability Subcommittee

In 2019, 3 directors served on the Fundraising and Sustainability Subcommittee i.e. Kevin Gregory (Treasurer) and Seamus Taylor (Chairperson) and Joan O'Flynn.

Meetings held and attendees during the reporting period were as follows:

29 January 2019 - Joan O'Flynn (Committee Chair), Séamus Taylor, Kevin Gregory, Deirdre Malone (Resigning CEO), a staff member
25 June 2019 - Joan O'Flynn (Committee Chair), Séamus Taylor, Fiona Ni Chinnéide (CEO), a staff member
25 September 2019 - Joan O'Flynn (Committee Chair), Séamus Taylor, Kevin Gregory, Fiona Ni Chinnéide (CEO), a staff member
6 November 2019 - Joan O'Flynn (Committee Chair), Séamus Taylor, Kevin Gregory, Fiona Ni Chinnéide (CEO)

Attendance at Board meetings

Board meetings held and attendees during the reporting period were as follows:

29 January 2019 - Séamus Taylor, Kevin Gregory, Kathleen Leader, Joan O'Flynn, Deirdre Malone (Resigning CEO), Fiona Ni Chinnéide (Acting CEO)
10 April 2019 - Séamus Taylor, Aislinn O'Donnell, Kathleen Leader, Eddie D'Arcy, Joan O'Flynn, Niall Walsh, Suzi Lyons, Fiona Ni Chinnéide (CEO)
29 May 2019 - Séamus Taylor, Aislinn O'Donnell, Kevin Gregory, Joan O'Flynn, David Perry, Niall Walsh, Suzi Lyons, Fiona Ni Chinnéide (CEO)
31 July 2019 - Séamus Taylor, Aislinn O'Donnell, Kathleen Leader, Suzi Lyons, Fiona Ni Chinnéide (CEO)
18 September 2019 - Séamus Taylor, Aislinn O'Donnell, Kevin Gregory, Kathleen Leader, Niall Walsh, Suzi Lyons, Fiona Ni Chinnéide (CEO)
6 November 2019 - Séamus Taylor, Aislinn O'Donnell, Kevin Gregory, Joan O'Flynn, Niall Walsh, Fiona Ni Chinnéide (CEO)

Review of Activities, Achievements and Performance

The achievements and performance of the company are set out comprehensively in our Annual Review 2018-2019.

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

- Passage of the Parole Act 2019, which establishes an independent parole board on a statutory basis. This was a key strategic objective in IPRT's Strategic Plan 2017 to 2021.
- Progression of the Criminal Justice (Rehabilitative Periods) Bill in 2018, which proposes to extend the provisions of the current spent convictions legislation, and addresses issues of eligibility, proportionality, and introduces a new approach for young adults. The Bill, which reached Report stage by end 2019, is an important step towards embedding the principles of rehabilitation in legislation, and allowing people who have served their punishment and who have moved away from offending to move on with their lives.
- The 'Care and Justice: Children and Young People in Care and Contact with the Criminal Justice System' report received very positive engagement by the relevant stakeholders, including follow up meetings with the Department of Children and Youth Affairs and the Irish Youth Justice Service. A commitment was secured that the specific needs of care-experienced young people will be considered in the forthcoming Youth Justice Strategy.
- A step-down unit for women leaving prison was opened in summer 2019, and building work commenced towards the replacement of unfit female prison conditions and to end stopping out in Limerick Prison.
- Plans for a 'super-prison' at Thornton Hall were officially cancelled in January 2019. IPRT campaigned against Thornton Hall prison development plans from their inception in 2005. This departure from penal expansionism demonstrates positive progress in Irish penal policy over the last 10 years.

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DIRECTORS' ANNUAL REPORT

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Financial Review

The results for the financial year are set out on page 17 and additional notes are provided showing income and expenditure in greater detail.

In 2019, we continued to strengthen our fundraising activities through: our Friends of IPRT network; researching and drafting applications for project and research funding to grant-making bodies and foundations; and through membership renewals and membership drives at events.

In May 2019, as a recipient of State funding, the Department of Justice and Equality carried out a routine compliance audit. All aspects of organisational governance, planning, controls and compliance with relevant legislation and policies, including GDPR, were examined. We are delighted to report that the audit identified no significant issues, with a low number of minor, but useful, recommendations to implement.

Income

During 2019, IPRT secured €270,000 in restricted funding from Pobal, to run for three years from 1 July 2019 to 30 June 2022. IPRT also secured funding of €132,500 per annum from the Department of Justice and Equality for the years 2020, 2021 and 2022. IPRT secured a further multi-annual donor-advised grant of €200,751 from the Community Foundation for Ireland to run 2020-2022.

Expenditure

The following illustrates how expenditure helped to achieve objectives:

IPRT's expenditure (beyond core organisational expenditure such as rent) reflects our core objectives of research, awareness raising and targeted advocacy. Expenditure in 2019 can be closely linked to those achievements detailed above.

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; and fundraising. Each of these roles were essential in contributing to the work done by the organisation in 2019 and to the resultant success.

ii) Research and Publications

One of the organisation's core values is in providing evidence-based policy proposals on penal policy issues. Our research projects and publications form the basis of these evidence-informed recommendations, and contribute to the organisation's reputation for expertise.

iii) Events

Events provide an excellent platform for building awareness both among the immediate target group, but also among the wider public. IPRT events are exceptionally well-attended and provide an accessible means for stakeholders to engage with the research work we do, whilst offering a useful networking opportunity. Media coverage provides an additional outlet for information and awareness on issues of penal policy.

iv) Website and information provision

IPRT's online presence is an invaluable resource acting as an archive of over 25 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. In 2019, IPRT invested in a new website, which continues as a central resource to support and promote progressive penal reform among all stakeholders and target audiences.

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 2019; 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 2018, the Development Manager worked closely with the Chief Executive Officer to devise and deliver a multi-tiered business development strategy for the organisation to generate and diversify income streams during 2019 and beyond. In 2020, consideration will be given as to how best to integrate fundraising and development within the team.

Irish Penal Reform Trust Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

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Financial Results

At the end of the financial year the charity has assets of €245,747 (2018 - €331,719) and liabilities of €45,009 (2018 - €85,751). The net assets of the charity have decreased by €(45,230).

Reserves Position and Policy

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

Reserves are maintained at a level which ensures the organisation's core activity could continue during a period of unforeseen difficulty. These unrestricted reserves should be 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 €202,426 comprise designated funds of €15,000 and €187,426 of free reserves, which equates to approximately 9 month's 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. We consider the potential consequences and have identified mitigating factors, which we have put in place to minimise and manage those risks and we review our progress periodically.

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. The Board is responsible for ensuring a proper risk management policy is in place, while the Chief Executive Officer is responsible for ensuring the risk management plan is implemented and that staff comply with risk management measures.

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Plans for Future Periods

During 2016, IPRT developed a 5-year Strategic Plan for 2017 to 2021. The objectives contained therein are an extension of the organisational goals as outlined in the Constitution, targeted at specific areas and activities where the organisation can make an impact on issues which come under our overarching goals. At end June 2019, a review conducted at the mid-point of IPRT's Strategic Plan 2017 to 2021 showed that IPRT had made concrete progress, with more than half of our strategic objectives already achieved. This is a significant achievement. IPRT plans to undertake an external evaluation in late 2020, to inform the development of our next Strategic Plan to run from 2021.

IPRT is in receipt of multi-annual funding from a number of diverse sources. In 2016, IPRT secured €268,874 in restricted funding from Pobal, who administer the Scheme to Support National Organisations (SSNO) in the Community and Voluntary sector. The funding is multi-annual, and ran from June 2016 to June 2019. During 2019, IPRT secured a further €270,000 in restricted funding under the SSNO from Pobal, to run for three years from 1 July 2019 to 30 June 2022.

IPRT secured funding in 2016 from the Department of Justice and Equality of €102,000 per year for three years, from 2017 to 2019 inclusive. During 2019, IPRT secured renewed funding of €132,500 per annum from the Department of Justice and Equality for the years 2020, 2021 and 2022.

With our key grants ending in 2019, it was an important year for securing the sustainability of IPRT for the years ahead. The renewal of these multiannual funding streams from both Pobal and the Department of Justice and Equality demonstrated the continued value of IPRT's work. Alongside our other funding streams, this affords us the position to work on longer-term projects to continue to achieve real systemic change in the penal system in Ireland.

In 2016, IPRT was awarded two separate donor-advised multi-annual impact grants administered by the Community Foundation for Ireland. The first was for €186,000 over three years from July 2016 to June 2019, and covered a full-time research and policy post; the second was for €213,000 over three years from January 2017 to December 2019, to cover publications, events and campaign activities. In 2019, IPRT secured a renewed multi-annual donor-advised grant for a Senior Research and Policy Manager and flagship project 'Progress in the Penal System' (PIPS) of €200,751 to run 2020 to 2022. This secures in-house research and policy expertise for the years ahead, guaranteeing that IPRT is in a position to directly engage with policy processes.

In September 2018, IPRT was awarded a research grant under the Irish Human Rights and Equality Commission's Human Rights and Equality Grant Scheme of €20,000. This has funded a research and advocacy project 'Making Rights Real for People with Disabilities in Prison'; the research was published on 15th January 2020.

In 2020, IPRT will continue its core work in the areas of research, awareness raising, campaigning and advocacy.

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.

Irish Penal Reform Trust Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Directors and Secretary

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

Aislinn O'Donnell
David Perry
Eddie D'Arcy
Joan O'Flynn
Kathleen Leader
Kevin Gregory
Niall Walsh
Seamus Taylor
Suzanne Lyons

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 Kathleen Leader.

Compliance with Sector-Wide Legislation and Standards

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

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

Post-Balance Sheet Events

The Directors of IPRT recognise the impact of the Covid-19 pandemic on society, the voluntary and charity sector and the economy. Directors do not see this crisis significantly affecting the finances of IPRT at this time, and are grateful to all our funders, members, Friends of IPRT and donors for their continued support, particularly in these difficult circumstances. The directors are not in a position to assess the full financial impact of the pandemic on going concern. However, it is the director's assessment that the company has the necessary reserves to take them through this period of uncertainty. The pandemic has been assessed as a non-adjusting post-balance sheet event. The directors will continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2021 and beyond. Despite the widespread disruption caused by the COVID 19 pandemic, IPRT continues to operate normally and in line with Government and HSE advice and guidelines, and the situation is kept continuously under review.

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.

Irish Penal Reform Trust Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Going Concern

The charity is not expected to be significantly adversely impacted by the COVID-19 health crisis that occurred in 2020. IPRT conducted a re-forecast of the 2020 budget taking into consideration COVID-19.

Assumptions made included:

- income predominantly comprises grant funding which will not be impacted for 2020;
- the charity has funding agreements in place for 2020 to 2022; and
- the crisis would not resolve or improve meaningfully for a number of months at minimum.

It was also recognised that effective and efficient team working within the organisation could be impacted.

To mitigate any possible adverse impacts involved, IPRT undertook various actions, primarily:

- To follow HSE guidelines on restricted movements, hygiene practices and health monitoring;
- Undertook a review of costs;
- Expanded the use of IT and communications infrastructure to facilitate remote working, and engagement with other stakeholders.

As a result of actions taken, the current assessment of the directors is that the adoption of the going concern basis continues to be appropriate.

Auditors

Anne Brady McQuillans DFK and Crowleys DFK merged practices in 2020.

Crowleys DFK Unlimited Company, (Chartered Accountants and Statutory Audit Firm), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Anne Brady McQuillans DFK resigned as auditors during the financial year and the directors appointed Crowleys DFK Unlimited Company, (Chartered Accountants and Statutory Audit Firm), to fill the vacancy.

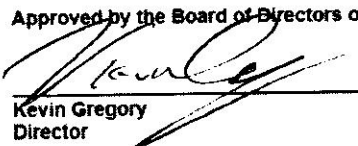
Statement on Relevant Audit Information

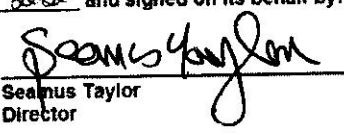
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken 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 22nd July 2020 and signed on its behalf by:


Kevin Gregory
Director


Seamus Taylor
Director

Irish Penal Reform Trust Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

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

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

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

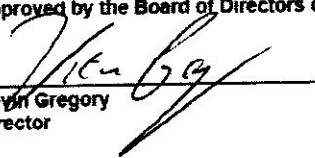
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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.

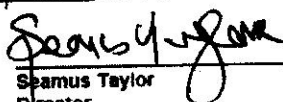
The directors confirm that they have complied with the above requirements in preparing the financial statements.

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 22nd July 2020 and signed on its behalf by:


Kevin Gregory
Director


Seamus Taylor
Director

INDEPENDENT AUDITOR'S REPORT

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

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Irish Penal Reform Trust Company Limited by Guarantee for the financial year ended 31 December 2019 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 4. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2019 and of its net incoming resources for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

In connection with our audit of the financial statements, 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 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

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 made. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 14 the directors are responsible for the preparation of the financial statements and for being satisfied that they 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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

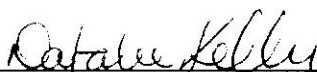
Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 17, which is to be read as an integral part of our report.

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

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



Natalie Kelly

for and on behalf of

CROWLEYS DFK UNLIMITED COMPANY

Chartered Accountants and Statutory Audit Firm

16/17 College Green

Dublin 2

...02/07/2020

Irish Penal Reform Trust Company Limited by Guarantee
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

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

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

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

Irish Penal Reform Trust Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

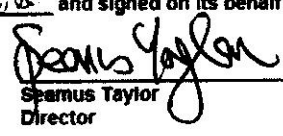
for the financial year ended 31 December 2019

	Notes	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €
Income							
Donations and legacies	6.1	117,393	86,212	203,605	117,428	89,625	207,053
Charitable activities							
Grant income and other funding	6.2	15,988	98,246	114,234	15,185	108,392	123,577
Other income	6.3	145	-	145	-	-	-
Total incoming resources		133,526	184,458	317,984	132,613	198,017	330,630
Expenditure							
Raising funds	7.1	36,528	49,356	85,884	53,106	45,094	98,200
Charitable activities	7.2	76,801	199,961	276,762	97,673	160,576	258,249
Other expenditure	7.3	568	-	568	248	-	248
Total Expenditure		113,897	249,317	363,214	151,027	205,670	356,697
Net income/(expenditure)		19,629	(64,859)	(45,230)	(18,414)	(7,653)	(26,067)
Transfers between funds		(945)	945	-	(177)	177	-
Net movement in funds for the financial year		18,684	(63,914)	(45,230)	(18,591)	(7,476)	(26,067)
Reconciliation of funds							
Balances brought forward at 1 January 2019	18	183,742	82,226	245,968	202,333	69,702	272,035
Balances carried forward at 31 December 2019		202,426	(1,688)	200,738	183,742	62,226	245,968

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 22nd July 2020 and signed on its behalf by:


Kevin Gregory
Director



Seamus Taylor
Director

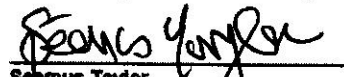
Irish Penal Reform Trust Company Limited by Guarantee
BALANCE SHEET

as at 31 December 2019

	Notes	2019 €	2018 €
Fixed Assets			
Tangible assets	13	1,943	4,019
Current Assets			
Debtors	14	2,447	64,302
Cash at bank and in hand		241,357	263,398
		243,804	327,700
Creditors: Amounts falling due within one year	15	(45,009)	(85,751)
Net Current Assets		198,795	241,949
Total Assets less Current Liabilities		200,738	245,968
Funds			
Restricted trust funds		(1,688)	62,226
General fund (unrestricted)		202,426	183,742
Total funds	18	200,738	245,968

Approved by the Board of Directors on 22nd June 2020 and signed on its behalf by:


 Kevin Gregory
 Director


 Seamus Taylor
 Director

Irish Penal Reform Trust Company Limited by Guarantee

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
Cash flows from operating activities			
Net movement in funds		(45,230)	(26,067)
Adjustments for:			
Depreciation		2,076	1,678
Gains and losses on disposal of fixed assets		-	310
		<u>(43,154)</u>	<u>(24,079)</u>
Movements in working capital:			
Movement in debtors		61,855	(1,531)
Movement in creditors		(40,742)	23,484
		<u>(22,041)</u>	<u>(2,126)</u>
Cash generated from operations		(22,041)	(2,126)
Cash flows from investing activities:			
Payments to acquire tangible assets		-	(2,505)
Receipts from sales of tangible assets		-	(310)
		<u>-</u>	<u>(2,815)</u>
Net cash generated from investment activities		-	(2,815)
Net increase in cash and cash equivalents		(22,041)	(4,941)
Cash and cash equivalents at 1 January 2019		263,398	268,339
Cash and cash equivalents at 31 December 2019	23	241,357	263,398

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

for the financial year ended 31 December 2019

1. KEY MANAGEMENT COMPENSATION

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

In February 2019, the CEO position was vacated and following an external recruitment process, acting CEO Fiona Ní Chinnéide was appointed to fill the vacancy.

	2019	2018
	€	€
Wages and salaries	75,013	75,000
Pension costs	3,327	-
	<u>78,340</u>	<u>75,000</u>

2. PROJECT AND RESEARCH FUNDING

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

	2019	2018
	€	€
Human Rights in Prisons (CFI)	-	62,000
Impact (CFI)	94,500	61,392
Making Rights Real for those with Disabilities in Detention (IHREC)	19,680	-
	<u>114,180</u>	<u>123,392</u>

Human Rights in Prison:

The purpose of this funding was to maintain a research and policy post and produce an annual publication on human rights conditions in prisons. The programme ran from August 2016 to December 2019. A total of €186,000 was received from Community Foundation for Ireland and €186,000 was spent on related activity. The programme ended in 2019. There was no capital element to the grant awarded. The grant was restricted for these purposes.

Impact:

Irish Penal Reform Trust received €71,000 in 2019. The purpose of this funding was to cover publications, events and campaign activities undertaken by Irish Penal Reform Trust. The programme ran from October 2016 to December 2019. The programme ended in 2019. A total of €213,000 was received from Community Foundation for Ireland and €153,887 was spent on related activity. €45,000 was allocated to overheads. A balance of €14,113 at 31 December 2019 is being held in deferred income at 31 December 2019 to be used at the funders' discretion. There was no capital element to the grant awarded. The grant was restricted for these purposes.

Making Rights Real for those with Disabilities in Detention:

Irish Penal Reform Trust received €11,680 in 2019. The purpose of this funding was to investigate the needs and experiences of those with disabilities in detention. A total of €19,680 was received from Irish Human Rights and Equality Commission and €18,779 was spent on related activity. €933 was allocated to overheads. The programme ended in 2019. There was no capital element to the grant awarded. The grant was restricted for these purposes.

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

continued

for the financial year ended 31 December 2019

3. GENERAL INFORMATION

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) (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 2017 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) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

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

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

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

Unrestricted free reserves:

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

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

continued

for the financial year ended 31 December 2019

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.

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.

Short term benefits

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

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

continued

for the financial year ended 31 December 2019

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.

Tangible fixed assets and depreciation

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

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

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

Equipment - 33% Straight line

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".

Grants receivable

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

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

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

Pensions

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

5. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

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

Useful Lives of Fixed Assets:

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

Impairment of Debtors:

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

Accruals:

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

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

Going Concern:

The charity is not expected to be significantly adversely impacted by the COVID-19 health crisis that occurred in 2020. IPRT conducted a re-forecast of the 2020 budget taking into consideration COVID-19.

Assumptions made included:

- income predominantly comprises grant funding which will not be impacted for 2020;
- the charity has funding agreements in place for 2020 to 2022; and
- the crisis would not resolve or improve meaningfully for a number of months at minimum.

It was also recognised that effective and efficient team working within the organisation could be impacted.

To mitigate any possible adverse impacts involved, IPRT undertook various actions, primarily:

- To follow HSE guidelines on restricted movements, hygiene practices and health monitoring;
- Undertook a review of costs;
- Expanded the use of IT and communications infrastructure to facilitate remote working, and engagement with other stakeholders.

As a result of actions taken, the current assessment of the directors is that the adoption of the going concern basis continues to be appropriate.

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

continued

for the financial year ended 31 December 2019

6. INCOME					
6.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2019	2018
		€	€	€	€
Core funding		106,179	86,212	192,391	192,204
Membership		1,660	-	1,660	2,180
Donations		9,554	-	9,554	12,669
		<u>117,393</u>	<u>86,212</u>	<u>203,605</u>	<u>207,053</u>
6.2 CHARITABLE ACTIVITIES					
		Unrestricted Funds	Restricted Funds	2019	2018
		€	€	€	€
Project activities		15,933	98,246	114,179	123,392
Public relations and awareness		55	-	55	185
		<u>15,988</u>	<u>98,246</u>	<u>114,234</u>	<u>123,577</u>
6.3 OTHER INCOME					
		Unrestricted Funds	Restricted Funds	2019	2018
		€	€	€	€
Other income		145	-	145	-
		<u>145</u>	<u>-</u>	<u>145</u>	<u>-</u>
7. EXPENDITURE					
7.1 RAISING FUNDS		Direct Costs	Other Costs	Support Costs	2019
		€	€	€	2018
Fundraising expenses		38,382	-	47,502	85,884
		<u>38,382</u>	<u>-</u>	<u>47,502</u>	<u>98,200</u>
7.2 CHARITABLE ACTIVITIES					
		Direct Costs	Other Costs	Support Costs	2019
		€	€	€	2018
Project activities		106,271	-	54,397	160,668
Research activities		23,112	-	40,081	63,193
Public relations and awareness		419	-	52,482	52,901
		<u>129,802</u>	<u>-</u>	<u>146,960</u>	<u>276,762</u>
7.3 OTHER EXPENDITURE					
		Direct Costs	Other Costs	Support Costs	2019
		€	€	€	2018
Other expenses		-	568	-	568
		<u>-</u>	<u>568</u>	<u>-</u>	<u>248</u>

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

continued

for the financial year ended 31 December 2019

7.4 SUPPORT COSTS	Cost of Raising Funds	Charitable Activities	2019	2018
	€	€	€	€
Salaries and staff costs	38,660	119,578	158,238	189,831
Premises and administration	6,387	20,285	26,672	27,732
Professional services	1,418	4,100	5,518	5,432
Audit fees	981	2,778	3,739	3,764
Board expenses	12	33	45	-
Legal and professional	64	186	250	-
	<u>47,502</u>	<u>146,960</u>	<u>194,462</u>	<u>226,759</u>

8. ANALYSIS OF SUPPORT COSTS	Basis of Apportionment	2019	2018
		€	€
Salaries and staff costs	Staff time	158,238	189,831
Premises and administration	Staff time	26,672	27,732
Professional services	Staff time	5,518	5,432
Audit fees	Staff time	3,739	3,764
Board expenses	Staff time	45	-
Legal and professional	Staff time	250	-
		<u>194,462</u>	<u>226,759</u>

9. NET INCOME	2019	2018
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	2,076	1,678
(Surplus)/deficit on disposal of tangible fixed assets	-	310
	<u>2,076</u>	<u>1,988</u>

10. EMPLOYEES AND REMUNERATION

Number of employees

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

	2019 Number	2018 Number
Project	2	2
Administration	2	3
Management	1	1
	<u>5</u>	<u>6</u>

The staff costs comprise:

	2019 €	2018 €
Wages and salaries	206,678	226,044
Social security costs	22,206	24,284
Pension costs	5,607	894
	<u>234,491</u>	<u>251,222</u>

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

continued

for the financial year ended 31 December 2019

11. EMPLOYEE REMUNERATION

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

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

12. INTANGIBLE FIXED ASSETS

	Development Costs €
Cost	
At 31 December 2019	<u>9,250</u>
Provision for diminution in value	
At 31 December 2019	<u>9,250</u>
Net book value	
At 31 December 2019	<u><u>-</u></u>

Intangible assets represent the development costs of the website.

13. TANGIBLE FIXED ASSETS

	Equipment €
Cost	
At 31 December 2019	<u>7,731</u>
Depreciation	
At 1 January 2019	3,712
Charge for the financial year	<u>2,076</u>
At 31 December 2019	<u>5,788</u>
Net book value	
At 31 December 2019	<u><u>1,943</u></u>
At 31 December 2018	<u>4,019</u>

Irish Penal Reform Trust Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

14. DEBTORS	2019	2018
	€	€
Other debtors	720	860
Prepayments	1,727	1,442
Accrued Income	-	62,000
	<u>2,447</u>	<u>64,302</u>
	<u><u>2,447</u></u>	<u><u>64,302</u></u>

15. CREDITORS	2019	2018
Amounts falling due within one year	€	€
Trade creditors	9,700	1,596
Taxation and social security costs	14,525	22,296
Other creditors	938	750
Accruals	5,733	15,496
Deferred Income	14,113	45,613
	<u>45,009</u>	<u>85,751</u>
	<u><u>45,009</u></u>	<u><u>85,751</u></u>

16. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to €5,607 (2018 - €894).

17. GRANTS

Agency	None
Government Department	Department of Justice and Equality
Grant Programme	Research and policy
Purpose of the Grant	Core funding is provided by the Department of Justice and Equality to support research and policy work undertaken by IPRT in the areas of penal reform and the rights of prisoners, and in so doing, support the various programmes and initiatives undertaken by the charity in the achievement of its aims and objectives. Costs are analysed in the supplementary information
Term	2017 to 2019
Total Fund	Total grant award is €307,737.
Income	€102,579 in financial year
Expenditure	€102,579 in financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2018: €Nil)
Received in the financial year	€102,579 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"

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

continued

for the financial year ended 31 December 2019

Agency	Pobal
Government Department	Department of Rural and Community Development
Grant Programme	Scheme to Support National Organisations (SSNO)
Purpose of the Grant	<p>Funding is provided by the Scheme to Support National Organisations (SSNO) to support the various programmes and initiatives undertaken by the charity in the achievement of its aims and objectives. Costs are analysed in the supplementary information</p> <p>The primary aim of the scheme is to provide funding to support the core costs of a broad range of national organisations in the Community and Voluntary sector, around a number of strategic priorities</p> <p>Priority is given under SSNO to supporting national organisations who work directly, or indirectly, with disadvantaged target groups</p> <p>Costs associated with this programme are shown separately and represent salary costs and service provision. There was one full-time person employed under this scheme. Salary costs incurred to June 2019 were €38,832 (2018: 77,595 for full year)</p>
Term	July 2016 to Jun 2019
Total Fund	Total grant award is €268,874
Income	€44,812 in financial year
Expenditure	€45,050 on related activity in financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2018: €3,780)
Received in the financial year	€44,812 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	<p>The grant is restricted for these purposes</p> <p>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"</p>

Irish Penal Reform Trust Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

Agency	Pobal
Government Department	Department of Rural and Community Development
Grant Programme	Scheme to Support National Organisations (SSNO)
Purpose of the Grant	<p>Funding is provided by the Scheme to Support National Organisations (SSNO) to support the various programmes and initiatives undertaken by the charity in the achievement of its aims and objectives. Costs are analysed in the supplementary information</p> <p>The primary aim of the scheme is to provide funding to support the core costs of a broad range of national organisations in the Community and Voluntary sector, around a number of strategic priorities</p> <p>Priority is given under SSNO to supporting national organisations who work directly, or indirectly, with disadvantaged target groups</p> <p>Costs associated with this programme are shown separately and represent salary costs and service provision. There was one full-time person employed under this scheme. Salary costs incurred July 2019 to December 2019 were €41,488</p>
Term	July 2019 to June 2022
Total Fund	Total grant award is €270,000
Income	€45,000 in financial year
Expenditure	€43,088 on related activity in financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2018: €Nil)
Received in the financial year	€45,000 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	Of the €45,000 received, €41,400 is restricted for these purposes, and €3,600 is unrestricted
	Irish Penal Reform Trust CLG is fully tax compliant and holds a current valid tax clearance certificate. Irish Penal Reform Trust CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

18. FUNDS			
18.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2018	202,333	69,702	272,035
Movement during the financial year	(18,591)	(7,476)	(26,067)
At 31 December 2018	183,742	62,226	245,968
Movement during the financial year	18,684	(63,914)	(45,230)
At 31 December 2019	<u>202,426</u>	<u>(1,688)</u>	<u>200,738</u>

Irish Penal Reform Trust Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2019

continued

18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2019 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2019 €
Restricted income					
Restricted Funds	62,226	184,458	249,317	945	(1,688)
Unrestricted income					
Unrestricted Funds	183,742	133,526	113,897	(945)	202,426
Total funds	245,968	317,984	363,214	-	200,738

18.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	-	34,876	(36,564)	(1,688)
Unrestricted general funds	1,943	208,928	(8,445)	202,426
	1,943	243,804	(45,009)	200,738

Unrestricted reserves of €202,426 comprise designated funds of €15,000 and €187,426 of free reserves.

19. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

20. LEGAL STATUS

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

21. DIRECTORS' REMUNERATION

The directors received no remuneration during the reporting period (2018: €Nil). Directors are not remunerated. They are paid vouched expenses for attending meetings and other matters related to their duties as Directors.

22. RELATED PARTY TRANSACTIONS

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

Travel expenses were reimbursed to one director during the period in the amount of €45 (2018: €Nil).

There were no loans advanced to directors during the year nor loans outstanding at 31 December 2019.

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

for the financial year ended 31 December 2019

continued

23. CASH AND CASH EQUIVALENTS	2019	2018
	€	€
Cash and bank balances	241,357	263,398

24. POST-BALANCE SHEET EVENTS

The Directors of IPRT recognise the impact of the Covid-19 pandemic on society, the voluntary and charity sector and the economy. Directors do not see this crisis significantly affecting the finances of IPRT at this time, and are grateful to all our funders, members, Friends of IPRT and donors for their continued support, particularly in these difficult circumstances. The directors are not in a position to assess the full financial impact of the pandemic on going concern. However, it is the director's assessment that the company has the necessary reserves to take them through this period of uncertainty. The pandemic has been assessed as a non-adjusting post-balance sheet event. The directors will continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2021 and beyond. Despite the widespread disruption caused by the COVID 19 pandemic, IPRT continues to operate normally and in line with Government and HSE advice and guidelines, and the situation is kept continuously under review.

25. APPROVAL OF FINANCIAL STATEMENTS

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

Doreen M. 2020

IRISH PENAL REFORM TRUST COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

NOT COVERED BY THE REPORT OF THE AUDITORS

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

for the financial year ended 31 December 2019

	Schedule	2019 €	2018 €
Income			
- Donations		9,554	12,669
- Core funding - Department of Justice and Equality		102,579	102,579
- Membership		1,880	2,180
- Scheme to Support National Organisations (SSNO)		89,812	89,625
- Making Rights Real for those with Disabilities (IHREC)		19,879	-
- Human rights in prisons (CFI)		-	62,000
- Impact (CFI)		94,500	61,392
- Speaking engagements		55	-
- Research services		-	185
- Other income		145	-
		<hr/>	<hr/>
Cost of generating funds	1	317,984 (7,005)	330,630 (12,190)
Gross surplus		310,979	318,440
Charitable activities and other expenses	2	(356,209)	(344,507)
Net deficit		(45,230)	(26,067)
		<hr/> <hr/>	<hr/> <hr/>

Irish Penal Reform Trust Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF GENERATING FUNDS
for the financial year ended 31 December 2019

	2019	2018
	€	€
Cost of Generating Funds		
Fundraising	-	48
Communications services	<u>7,005</u>	<u>12,142</u>
	<u>7,005</u>	<u>12,190</u>

Irish Penal Reform Trust Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2019

	2019 €	2018 €
Expenses		
Wages and salaries	206,678	226,044
Social security costs	22,206	24,284
Staff pension costs	5,607	894
Staff training	318	2,648
Human resources	2,666	3,475
Rent and utilities	7,908	7,907
Insurance	1,534	1,383
Office equipment	55	2,044
Cleaning	696	694
Repairs and maintenance	576	-
Stationery	1,256	1,366
Postage	613	1,598
Courier	36	31
GDPR implementation and training	246	988
Marketing and advertising	-	541
Website and social media	3,185	2,497
Prisoner engagement and building alliances	1,767	996
Events	-	706
Telephone and broadband	2,099	2,959
Computer hardware and software	822	936
IT support	2,395	1,500
Human rights in prisons expenses (CFI)	11,377	12,191
Making Rights Real for those with Disabilities in Detention expenses (IHREC)	18,689	90
Solitary confinement expenses (IHREC)	-	(90)
Care and Criminalisation expenses (CFI)	5,389	8,005
Impact expenses (CFI)	43,937	24,896
Publications and reports	45	13
Staff travel	1,209	1,084
Other staff expenses	858	993
Meetings	413	438
Volunteer and intern expenses	483	1,102
Board expenses	45	-
Legal and professional	250	-
Accountancy	5,518	5,432
Audit fees	3,739	3,764
Bank charges	219	230
General expenses	349	18
Membership and subscriptions	1,150	862
Surpluses/deficits on disposal of tangibles	-	310
Depreciation	2,076	1,678
	<u>356,209</u>	<u>344,507</u>