



# ANNUAL REPORT 2024

Annual Report & Audited Financial Statements  
for the financial year ended 31 December 2024



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 2024.

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 2024.

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 8.

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

#### Principal Activity

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

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

#### **Irish Penal Reform Trust** **Reference and Administrative Information**

##### **Directors**

Amy McArdle  
(Appointed 24 January 2024)

Ashling Golden

David O'Riordan

Derval McDonagh

Juracy Antunes Dantas Junyor  
(Appointed 20 November 2024)

Liam Thornton  
(Appointed 18 September 2024)

Lisa Cuthbert

Noel Moloney

Roisin Mulgrew  
(Appointed 18 September 2024)

Cormac Behan  
(Resigned 18 September 2024)

Seamus Taylor  
(Resigned 18 September 2024)

Luke Staines  
(Resigned 18 September 2024)

##### **Chairperson**

Derval McDonagh

##### **Company Secretary**

Ashling Golden

##### **Chief Executive Officer**

Saoirse Brady

**Charity Number**  
CHY 11091

**Charities Regulatory Authority Number**  
20029562

**Company Registration Number**  
218442

##### **Registered Office and Principal Address**

MACRO Building  
1 Green Street  
Dublin 7  
Ireland

T: +353 (0) 1 874 1400  
E: [info@iprt.ie](mailto:info@iprt.ie)  
W: [www.iprt.ie](http://www.iprt.ie)

##### **Auditors**

Whelan Dowling & Associates  
Chartered Accountants and  
Statutory Audit Firm  
Unit 1 + 4, Block 1, Northwood Court  
Santry  
Dublin 9  
D09 E348

##### **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

## CONTENTS

	Page
Chair's Foreword	3
Introduction – IPRT Executive Director	4
Directors' Annual Report	6 – 34
Directors' Responsibilities Statement	35
Independent Auditor's Report	36 – 37
Appendix to the Independent Auditor's Report	38
Statement of Financial Activities	39
Balance Sheet	40
Statement of Cash Flows	41
Notes to the Financial Statements	42 – 55
Supplementary Information relating to the Financial Statements	56 – 60



## Chair's Foreword

It is an honour to write my first foreword as Chairperson of the Irish Penal Reform Trust (IPRT), following the departure of my predecessor, Dr Seamus Taylor. Seamus served with great dedication, insight and vision—first as a Board member for 12 years and, for the past nine, as our Chair. His leadership has left an indelible mark on IPRT, guiding us through a period of growth, resilience and impact. On behalf of the Board, I extend our heartfelt thanks to Seamus for his service and commitment. I would also like to acknowledge the contributions of Cormac Behan and Luke Staines, who stepped down from the Board during the year, and warmly welcome our new members—Amy McArdle, David O’Riordan, Juracy Antunes, Liam Thornton, and Roisin Mulgrew—whose expertise and perspectives strengthen us for the challenges ahead.

2024 has been a year of change and continuity. We have met all of our governance requirements and invested in building our capacity, with both Board and staff engaging in governance training. This was not only an important compliance exercise but also a valuable opportunity for us to come together, reflect on our shared purpose, and look to the future.

We are proud of the transparency of our organisation; funders and the public can be assured that we uphold the highest standards when it comes to how funds are managed and accounted for. Our audited accounts, prepared to SORP standards and available publicly, tell the story of an organisation in a healthy financial position. We are deeply grateful for the new unrestricted support from the Rowan Trust, which will sustain core work for three years; the renewal of PIPS funding for a further three years; and the support of Community Foundation Ireland for two critical research projects on bail/remand and on the links between social deprivation and the criminal justice system. These investments are vital in enabling IPRT to maintain its independence and to continue producing rigorous evidence that informs policy and drives reform.

Nonetheless, we remain conscious of the risks and uncertainties ahead. The economic climate and shifts in government policy and tone all present pressures that we must navigate carefully. There are serious human rights issues facing people in prison today with overcrowding a sharp and serious signal that current policy is not working. The overrepresentation of migrant, neurodivergent and Traveller communities in our prisons is another sign that there is significant work to be done. Together, we need to shift the dial and insist on moving away from reactive measures to an approach that focuses on the systemic issues, social justice and developing better public health, social care and education

infrastructure in our communities. The resilience of our team and the strength of our partnerships give me confidence in our ability to step up to these challenges.

One important development during the year was the transition into IPRT of the Traveller Justice Initiative in September 2024 on a trial basis. This work remains central to IPRT’s vision of a fairer and more equal justice system, and we look forward to supporting its progress.

Finally, 2024 marked IPRT’s 30<sup>th</sup> anniversary—a milestone worth celebrating. For three decades, IPRT has stood as an independent voice for penal reform in Ireland, promoting dignity, fairness, and evidence-based policy. As we look to the next chapter, this anniversary gives us cause to reflect not only on what has been achieved, but also on the work that remains. The principles that have sustained IPRT over thirty years—courage, integrity, and persistence—will continue to guide us in advancing human rights and building a more just system.

I would like to thank our staff, Board, members, funders, and supporters for their ongoing commitment to IPRT’s mission. I would particularly like to acknowledge our Executive Director, Saoirse Brady, for her skilled, passionate, dedicated leadership. It is a privilege to work alongside such a talented team at this important moment in our history.



**Derval McDonagh,**  
**Chair, IPRT.**



## Introduction – IPRT Executive Director

**In the same year that IPRT marked its 30-year anniversary, we faced a new and unprecedented challenge with the prison population surpassing 5,000 for the first time following the eighth official visit to Ireland by the Council of Europe’s Committee for the Prevention of Torture (CPT) in May 2024.**

2024 also marked an important year of elections – local and European elections in June 2024 and an early General Election in November. An important aspect of these elections for IPRT was ensuring that people in prison knew that many of them not only had a right to vote but could exercise that vote. The European elections provided us with an opportunity to highlight Ireland’s publicly stated support at EU level for a more humane model of small-scale detention rather than continuing to rely on outdated Victorian models of institutional detention.

Towards the end of the year, with a General Election called for November, we were required to pivot – our planned event to commemorate 30 years of IPRT became a hustings debate overnight, with key representatives from most of the main political parties gathering in the Oak Room of Leinster House to debate their parties’ approaches to criminal justice reform. Not only was this a key highlight of the year, it also afforded IPRT a chance to build on the nationally representative public attitudes polling that we commissioned RED C to undertake in October 2024. These encouraging findings, published in November, confirmed what IPRT already knew – the public understands the reasons why so many people end up in the criminal justice system and provided a solid foundation to inform our key election asks. Notably, four out of five people believed it was important for the next government to prioritise alternatives to prison in the case of non-violent offences. A third of respondents would prioritise person-centred interventions such as additional drug treatment places, extra youth workers, and more consultant psychologists, while fewer than one in 10 see additional prison spaces as a priority. This shaped our messaging and ultimately the thinking of many political representatives who went on to be elected.

While this is encouraging overall, against a backdrop of record levels of people in prison, deteriorating conditions, and increased pressures across the prison estate, the work of IPRT remains as relevant today as when it was first established in 1994. The dedication of our small but impactful team was evident in the numerous submissions that we made to government as well as national and

international bodies. We were pleased to be able to inform the CPT’s visit while also helping to shine a light on the Prison Overcrowding Response Group recommendations, made by criminal justice officials to the Minister for Justice, on ways to alleviate the overcrowding crisis in prisons in the short and medium-term. Our analysis of these recommendations culminated in a presentation to the Working Group on the Future of Prison Capacity, where we challenged the fallacy of prison expansion to solve the overcrowding crisis.

The publication of *The Secondary Punishment* in February – funded by the Irish Human Rights and Equality Commission and the Open Door Initiative – resonated with so many people with lived experience of the criminal justice system, employers, and people across our sector. Again, it highlighted the lasting impact a conviction can have on a person’s life, years down the line when they have made so much progress on their journey but still feel that they are being punished for past events. This points to the clear need for urgent legislative reform on spent convictions, which cannot come too soon for many of our members, and sadly too late for some.

On a positive note, we were delighted that funding for our flagship ‘Progress in the Penal System’ project was renewed for a further three years but due to competing priorities, we decided to postpone publication to focus on producing a revitalised, comprehensive, and accessible version in 2025.

IPRT was delighted to once again partner with our NIACRO colleagues to host a cross-border event in Newry to examine the opportunities and challenges

for the criminal justice system, North and South. Colleagues from across the statutory and civil society sectors shared expertise, experience, and best practice to inform and improve our work right across the island.

We were particularly proud to host a high-level Know Your Rights conference in August, focused on information, advocacy, and remedies for people in prison. This provided a wonderful opportunity for our members and supporters to come together and exchange ideas and knowledge which included everything from how to make an effective complaint to how to renew a driving licence upon release. We were especially pleased that we were joined by so many champions of penal reform, including James Leonard who moderated the event, Warren Graham, an advocate with lived experience based in Loughan House, and others working in the system or with direct experience of imprisonment. Knowing that the videos of the conference were later shared on prison TV was a particular high point.

I am immensely proud of all that our staff team achieved in 2024, which would not have been possible without their passion, dedication, and expertise. My sincere thanks are due to Dr Helen Kehoe, Pamela Drumgoole, Ashling Tobin, Michelle Byrne, and Tara Hanlon along with Sydney Ellis who joined us as a volunteer and supported our work in 2024. We are also incredibly fortunate that our voluntary Board shares this passion and dedication. It would be remiss if I didn't particularly thank Dr Seamus Taylor, our outgoing Chair in 2024, who I worked with so closely since my appointment in

2022. Seamus has been a tireless campaigner for penal reform, always reminding us of the bigger picture and ensuring that the people impacted by our work are at the heart of all that we do. We wish Seamus all the very best in his retirement and we look forward to working closely with another legendary campaigner and leader, Derval McDonagh, who has taken up the important mantle of IPRT Chairperson.

Finally, we are ever thankful for the support of our funders, members, and friends, without whom none of our work would be possible.

For three decades now, IPRT has been at the forefront of the campaign to overhaul our criminal justice system, ensuring that it is humane, fit for purpose, and affords dignity to all impacted by it. I am hopeful that 2026 will see expansion of, and investment in alternatives to custody, that the Optional Protocol to the UN Convention Against Torture (OPCAT) will be ratified, and that legislation will be put in place to ensure that prison truly is a sanction of last resort.



**Saoirse Brady**  
September 2025

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:

- 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.



Penal reform priorities for General Election 2024.



## 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.

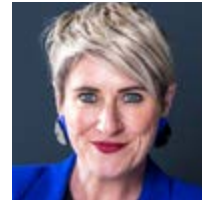
## Overview of Board Members:



**Dr Seamus Taylor**, (Resigned September 2024) Chairperson, Head of Department, Department of Applied Social Studies, Maynooth University, appointed



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



**Amy McArdle**, Trust and Safety professional in the tech industry, appointed January 2024.



**Derval McDonagh**, Chairperson (since September 2024) and previously Vice Chairperson (from November 2023), CEO of Inclusion Ireland, appointed July 2022.



**Luke Staines**, (Resigned September 2024) Solicitor with Michael Staines & Co Solicitors, appointed September 2022.



**Dr Liam Thornton**, Associate Professor in the School of Law, University College Dublin, appointed September 2024.



**Ashling Golden**, Company Secretary (since November 2022) and Vice Chairperson (since November 2024), Justice Programmes Manager, Solas Project, appointed January 2022.



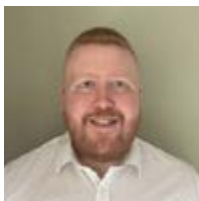
**Noel Moloney**, (Treasurer from November 2023) Head of Compliance of an International Financial Service firm and Accountant, appointed September 2022.



**Dr Roisin Mulgrew**, Lecturer Above the Bar in Criminology and Criminal Justice and Director of Research at the School of Law, University of Galway, appointed September 2024.



**Dr Cormac Behan**, (Resigned September 2024), Vice Chairperson (from November 2022), Criminology Lecturer, School of Language, Law and Social Science, TU Dublin, appointed July 2022.



**David O'Riordan**, financial accountant in the financial services industry, appointed November 2023.



**Juracy Antunes Dantas Junyor**, HR professional with experience of the technology, healthcare and finance sectors, appointed November 2024.

In accordance with the Constitution, the directors retire by rotation and being eligible, offer themselves for re-election. In 2024, three Directors retired from the Board at the AGM and did not offer themselves for re-election (Dr Seamus Taylor, Dr Cormac Behan and Luke Staines).

## 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 2024. The Board continues to monitor and maintain compliance with the Governance Code.

The Board is guided by a Board handbook developed in September 2014 and updated at least annually including in 2024.

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.



A fond and grateful farewell to Dr Seamus Taylor at IPRT AGM 2024 as he finished his term as Chair of the Board of Directors (September 2024).

## 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:

The Board's Chairperson, Treasurer and HR-experienced Board member all sit on this Subcommittee with a total of five members serving on this Subcommittee over the course of the year including Dr Seamus Taylor (IPRT Chairperson until September 2024); 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 (Chair from September 2024 and previously Vice-Chair) joined in November 2023. The Board had succession planned for Seamus Taylor's departure with the Board unanimously supporting Derval McDonagh becoming Chair.

It met five times in 2024:



Following a vacancy in the HR specialist post following Liz Leavy's resignation from the Board in May 2023, a recruitment campaign ran in summer 2024 with interviews taking place in September 2024. Juracy Antunes was selected but as the AGM papers had already issued, his co-option was approved at the November 2024 Board meeting.

The CEO (Executive Director) attended all FARHR meetings during 2024. The Governance and Administration Officer (GAO), Tara Hanlon, appointed in February 2024 was in attendance for part of the March, May, July and November 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. Where vacancies arise, IPRT usually sets out the Board vacancies in the AGM papers and asks members to nominate people with the required expertise for each of the vacancies. The Board can also co-opt people with the necessary expertise who are then approved at the AGM. In 2024, in line with Board succession planning, three people were co-opted onto the Board with four Directors subsequently approved at the AGM (David O’Riordan, co-opted in November 2023 after serving a year on the FARHR Committee; Amy McArdle, co-opted in January 2024; Dr Róisín Mulgrew, co-opted and Dr Liam Thornton co-opted in July 2024.

The Subcommittee nominated Juracy Antunes Dantas Junyor for co-option at November’s Board meeting which was then approved.

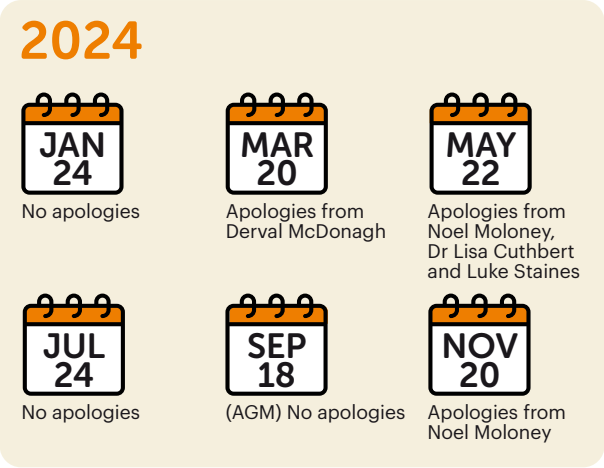


Sydney Ellis, IPRT volunteer, Thomas Gould TD (SF), Sheila Connolly of Cork Alliance Centre, Saoirse, Michelle Kennedy of Extern, Alan Farrell TD (FG), Patrick Costello (GP) and Dr Helen Kehoe.

**Board meetings**

In 2024, between seven and nine 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:



Saoirse Brady (CEO/Executive Director) attended all six Board meetings in 2024 including the AGM. On occasion, the Governance & Administration Officer was also in attendance, to facilitate the provision of information.



## Management

In 2024, the day-to-day work of IPRT was carried out by a team of five to six staff members.



**Saoirse Brady**  
Executive Director



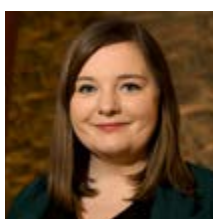
**Pamela Drumgoole**  
Policy and Research Coordinator



**Tara Hanlon,**  
Governance and Administration  
Officer (from February 2024)



**Ashling Tobin**  
Children and Families Initiative  
Coordinator



**Michelle Byrne**  
Communications Officer  
(Change of title to Communications  
and Campaigns Coordinator in  
November 2024).



**Anne Costello**  
Traveller Justice Initiative (TJI)  
Coordinator seconded from the St  
Stephen's Green Trust (SSGT) from  
1 September 2024



**Dr. Helen Kehoe**  
Legal and Public Affairs Manager  
(Maternity Cover)

The CEO (Executive Director) line-manages the Legal & Public Affairs Manager, Communications and Campaigns Coordinator and Governance & Administration Officer while the Legal & Public Affairs Manager line-manages the Policy & Research Coordinator and Children & Families Initiative Coordinator. From 1 September 2024, the TJI Coordinator was seconded from SSGT to the IPRT in a transition arrangement to determine whether the TJI would be transferred to the IPRT from 1 April 2025. During the transition period the TJI Coordinator remained an employee of the SSGT but was line managed by the CEO (Executive Director) of the IPRT.

All staff receive support in the form of performance management meetings. In 2024, a performance review was held with each staff member in March 2024 at which the staff member's performance objectives were discussed and updated as needed. The GAO as a new member of staff, received an initial review at three months and formal probation review at six months. Staff also receive regular support in weekly one-to-one meetings with their line manager. Following a survey with staff, daily team check-ins were replaced by a short online weekly team-check with a longer in-person weekly team meeting to

check-in on organisational matters, ongoing projects, events and activities. In July 2024, the Legal and Public Affairs Manager, Dr Helen Kehoe (Maternity Cover) finished up with IPRT at the end of the maternity cover contract. The recruitment process for the new Governance and Administration Officer was completed in December 2023 and Tara Hanlon took up the post in February 2024.

### Volunteers:


Our work is often 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. In 2024, Sydney Ellis supported IPRT from February to May 2024. Volunteers are not remunerated for their time, but IPRT will reimburse certain vouched expenses in line with our volunteer policy. In 2024, IPRT availed of approximately 190 volunteer hours. We also undertook a review of our volunteer programme and paused it over the summer period due to limited staff capacity to manage and offer the necessary oversight, guidance and support.




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.
- 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.



Saoirse Brady and Caron McCaffrey (Director General of the Irish Prison Service).

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 2024 such submissions and publications included:



IPRT Submission to the National Disability Strategy (February 2024)



IPRT Confidential Briefing to the Committee on the Prevention of Torture (February 2024)



IPRT Response to Survey for Health Research Board Mental Health Research Strategy (April 2024)



IPRT Submission on the Probation Service Strategy 2024-2026 (April 2024)



IPRT Submission to Consultation on Irish Human Rights and Equality Commission Strategy Statement 2025 (April 2024)



IPRT Response to survey by Harm Reduction International – Thematic Chapter on Harm Reduction in Prisons for the bi-annual Global State of Harm Reduction (GSHR) report (May 2024)



IPRT Supplementary Confidential Briefing to the Committee on the Prevention of Torture (May 2024)



IPRT Submission to the Second National LGBTI+ Inclusion Strategy Public Consultation (July 2024)



IPRT Submission to the UN Committee on the Rights of the Child on its draft General Comment No. 27 on children's rights to access to justice and effective remedies (August 2024)



IPRT Pre-Budget Submission 2025 (September 2024)



IPRT Submission to the Department of Children, Equality, Disability, Integration and Youth consultation on the next National Strategy for Women and Girls (October 2024)



IPRT Submission to the Joint Committee on Justice on the Life Sentences Bill 2024 (October 2024)



IPRT Submission to the Department of Children, Equality, Disability, Integration and Youth's (DCEDIY) consultation to inform the State's report to the Committee on the Elimination of Racial Discrimination (CERD)



IPRT Brief Submission to the Working Group on Future Prison Capacity (November 2024)



IPRT Submission to the Consultation on Jury Reform (December 2024)

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



Year in photos



↑ Anne Costello speaking at an Oireachtas Briefing on Travellers in Prison (September 2024).

← Ashling Tobin and Marita Costigan (IPS Family Connections Officer) (September 2024).



↑ Action for Children and Families Network in-person meeting (September 2024).



← IPRT - NIACRO Conference Panel Discussion (March 2024).



↑ Jim O'Callaghan TD (Fianna Fáil) speaking at the IPRT General Election hustings (November 2024).



← Judge Paul Kelly and Gaisce representatives at the Youth Diversion Project Conference, Croke Park (November 2024).

↑ IPRT TJI ELSA presentation in Galway on Travellers in prison in Nov 2024.



↑ Anne with Council of Europe Commissioner for Human Rights Michael O'Flaherty and colleagues at the Dóchas Centre on an official visit on rights and situation of Travellers and Roma in Ireland (October 2024).



↑ Saoirse and Anne with Senator Eileen Flynn and Eamon Ó Cuiv TD with Chris McDonagh (Traveller Mediation Service), Ann Marie Sweeney, Clodagh O'Carroll and Heather O'Shea (Barnardos).

← Dr Ciara Bracken-Roche, Dr Joe Garrihy and Pamela Drumgoole at Boxed Out launch in Maynooth University.





↑ NWC stakeholder consultation – (Sept 2024).



↑ IPRT and Niacro North South conference on justice system.



↑ Invisible Walls seminar with Marian Quinn (CDI), Corin Morgan Armstrong (Invisible Walls), Saoirse, Ashling and Orla O'Neill (SSGT) (April 2024).



↑ The Secondary Punishment panel discussion with Damien Quinn (Spéire Nua) and Dr Anne Cassidy (Galway Rural Development) (February 2024).



↑ Dr Joe Garrihy, IPRT's Pamela Drumgoole and Ken Keating, Department of Justice at Building Pathways Together launch (November 2024).



↑ Saoirse at Women in Prison panel with Prof Mary Rogan, Vivian Geiran, Ivana Bacik TD (Labour) and members of the Californian Women's Caucus in Trinity (September 2024).



↑ Ashling Tobin supporting Kinship Care week (October 2024).



↑ All-Party Oireachtas group on penal reform.



↑ Launch of neurodiversity research findings in AV Room, Leinster House.

## Financial Review

The results for the financial year are set out on Page 40 and additional notes are provided showing income and expenditure in greater detail.

In 2024, 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.

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 February 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 but was renewed in July 2024 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 Legal and Public Affairs Programme 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.

In June 2024, IPRT was awarded unrestricted core funding of €100,000 for three years from The Rowan Trust. This entirely new and independent source of funding has helped IPRT diversify its funding base and will be used to conduct our legal and public affairs work as well as covering some key core costs. In 2024, part of this funding was used to conduct our public attitudes polling on public perception of the current operation of the criminal justice system with a particular focus on alternatives to prison and person-centred approaches to tackling crime.

In July 2024, Rescaled – the European Movement for small scale detention provided a grant of €4,838 to IPRT to conduct research on detention house and small scale detention in the Irish context. As part of the grant agreement, IPRT will deliver a briefing document, conduct two site visits in Europe and will host a roundtable event with key stakeholders. This was due to take place within six months but due a change in the Policy and Research Coordinator, this has been delayed and will instead be completed later in 2025.

In October 2024, IPRT signed two further funding agreements with Community Foundation Ireland to commission research in two key areas relating to the criminal justice system. The first research project will build on previous IPRT research and will explore the link between social deprivation and crime, aiming to shift the focus from imprisonment to social investments that prevent crime, improve lives, and reduce prison populations. A grant of €28,463 was awarded to complete this work.

The second project for which IPRT was awarded €26,163, will centre on research to influence reform of pre-trial detention (remand) by analysing current



pre-trial detention practices and examining potential alternatives that protect individuals' rights and reduce unnecessary detention.

In 2024, 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 2024 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 2024 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 Coordinator 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 have been able to return to in-person events post-pandemic, we have continued to host online events to meet the needs of some of our stakeholders, as well as making video recordings of some of the in-person events 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 more 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. An active presence on social media websites such as X (formerly 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 2025, 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 €533,720 (2023 – €419,811) and gross liabilities of €210,863 (2023 – €183,071). The net assets of the charity have increased by €86,117.

### **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 €322,857 are free reserves. Free reserves equate to approximately 11 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 2024:

#### 1) Economic climate

The risk of a challenging economic climate would result in reduced core funding, fundraising potential and inflationary pressures, which would restrict operating capacity and result in losing staff 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. Other mitigating factors include updating the staff handbook and ensuring entitlements are up-to-date and clear.

#### 2) Government Policy

Changes to government policy or official thinking about penal policy or attitudes to the community and voluntary sector could negatively impact the operations of IPRT and its ability to effect improvements in the penal system. Potential changes in government or government

departments could also impact this. IPRT has assessed the overall risk factor as medium in terms of likelihood but high in terms of impact. Policy changes tend to be signalled well in advance through different channels of communication. Mitigation strategies include monitoring of legal, regulatory, and political changes. Public opinion is also monitored in this regard. IPRT is a member of umbrella bodies, who can assist with lobbying against unwelcome changes.

#### 3) Reduction or withdrawal of key core funding sources and other funding

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 core staff positions. IPRT also considers the reduction in other project funding as a key risk, with the key concern being project funding for the policy and research role to deliver the Progress in the Penal System project until it was renewed mid-year. 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 and diversifying funding streams with an updated fundraising and sustainability strategy to be developed in 2025.

#### 4) Loss of key Board members

IPRT has identified a loss of key Board members as high in terms of likelihood and medium in terms of seriousness. The risks of losing key Board members 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 undertakes effective succession planning and ensure adequate notice periods and handovers are done to manage the process smoothly. This was evident in the smooth transition between Chairpersons following the 2024 AGM.

#### 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. The General Election in 2024 resulted in a new Programme for Government which reflected some of our key priorities around community-based sanctions but also focused on prison expansion so that is likely to remain a challenge 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. While it was intended that a new Fundraising and Sustainability Strategy would be a focus for 2024, instead there was a focus on securing a new independent stream of core funding from the Rowan Trust. The Strategy will now be developed in 2025. IPRT will also explore the potential for funding at the European level.

IPRT also plans to increase its membership and enhance engagement with people with lived experience of the criminal justice system. A membership strategy will be developed in 2025 and the 2024 AGM approved in principle a proposed change to the memorandum and articles of incorporation to include a separate category for associate membership.

While Board succession was a focus for 2024, IPRT will hopefully complete the necessary legal process in line with the Charities Act to ensure that there is a person with lived experience on our Board. The Board approved a new member in principle in January 2024 but delays in the process coupled with having to retain legal counsel on a pro bono basis meant that this has been a drawn-out process that is expected to conclude in 2025. IPRT will continue to ensure that diversity, lived experience and expertise is represented at Board level. While 2024 marked the organisation's 30-year anniversary, the planned event to mark the occasion had to be postponed due to an early election being called so this will now take place in 2025.

### 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 8.

The names and addresses of organisations providing banking and professional services are also set out on the front inside cover.

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

### Directors and Secretary

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

Amy McArdle (Appointed 24 January 2024)

Ashling Golden

David O'Riordan

Derval McDonagh

Juracy Antunes Dantas Junyor (Appointed 20 November 2024)

Liam Thornton (Appointed 18 September 2024)

Lisa Cuthbert

Noel Moloney

Roisin Mulgrew (Appointed 18 September 2024)

Cormac Behan (Resigned 18 September 2024)

Seamus Taylor (Resigned 18 September 2024)

Luke Staines (Resigned 18 September 2024)

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



## In the Media

Guest piece by Dr Helen Kehoe, Legal and Public Affairs Manager, Irish Penal Reform Trust, "Ten Years after the Report on Penal Reform by the Joint Oireachtas Committee on Justice – where are we now?"

## IPRT highlights rise in number of women prisoners

Prison overcrowding 'stark' and against EU recommendations - IPRT

Updated / Wednesday, 16 Oct 2024 17:44



Irish Prison Service confirms overcrowding issues

Almost 3,000 prisoners waiting for psychology and addiction services



Coroners still to hold almost half of inquests into prisoner deaths in last 12 years



Nearly 300 children in Ireland whose mothers are behind bars



Prison population up since 2013 report called for one-third reduction

IPRT welcomes progress in Oberstown but highlights continuing concerns about staffing and use of restrictive practices

Invest to cut prison overcrowding – IPRT

Call for investment in prison alternatives amid overcrowding crisis



Prisoner bed shortage: Concern about living conditions caused by prison overcrowding

## Prison officer shortages impacts inmate education programmes



The worst impacted prison so far this year has been Castlereagh Prison in Co. Roscommon, where there have been 37 full day closures.

THE MORNING LEADER

## More prisoners on temporary release in attempt to tackle Irish Prison Service overcrowding

Last week, there were 326 more people in custody than beds in Irish prisons.

Home / Opinion / Comment

## Saoirse Brady: Dangerous overcrowding in our prisons doesn't just pose a risk to inmates – it threatens public safety too



## Challenge of managing prison population has increased: Irish Prison Service

CLIP • 3 MINS • 29 NOV 23 • NEWS AT ONE

Saoirse Brady, Irish Penal Reform Trust Executive Director gives us their reaction to the strategy document released by the Irish Prison Service today



## Prisons experts sceptical that more money will fix system 'creaking at the seams'

## Record breaking inmate numbers at Cork prison 'poses clear risks', says Irish Penal Reform Trust

A Cork prison officer said he expects the numbers to continue to rise "due to the circuit court in full swing at this time of year".



## Alternatives to prison in cases of non-violent crime urged



Some 68% of respondents felt that expanding prison capacity will not reduce crime. File picture

## Prisoner bed shortage: Concern about living conditions caused by prison overcrowding

## Why prison is no place for the mentally ill

Earlier this year, Mental Health Reform released a report which found that men in prison face significant barriers to accessing mental health care and called for increased funding to support people in prison experiencing mental health difficulties and addiction issues





## 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 shining a spotlight on human rights concerns and potential breaches of dignity in both the adult criminal justice system and the youth justice system.

The Council of Europe Committee for the Prevention of Torture and Degrading Treatment (CPT) made an official visit to Ireland from 21 to 31 May 2024. While the periodic visit was scheduled to take place in 2024, the exact timing of the visit was not known until the State was given two weeks' notice. IPRT had prepared in advance for the visit by consulting with key stakeholders to inform a detailed confidential briefing to inform the Committee's visit. This was submitted to the Committee in April 2024 and a subsequent updated briefing was made in May 2024. IPRT had the opportunity to meet online with members of the CPT the week before the visit began to highlight key issues of concern.

IPRT welcomed the opportunity to engage with the delegation before the visit took place, raising a number of serious concerns including overcrowding, accountability and mental health in prisons amongst other issues. During the visit the delegation visited Castlerea Prison, Cloverhill Prison, Limerick Female Prison, Limerick Male Prison, Mountjoy Female Prison (Dóchas Centre) and Mountjoy Prison High Support Unit. In addition, they assessed the situation of persons deprived of their liberty in the Central Mental Hospital and young people in Oberstown Detention Centre. The Committee last visited Ireland in 2019 and was critical of prison overcrowding recording its concern about the number of people sleeping on mattresses on the floor and the lack of adequate and appropriate mental healthcare despite the clear needs of the prison population. While it is not yet known what the Committee's findings will contain, the particular focus on prisons is welcome and we are confident that they will reflect the deteriorating conditions across the estate.

In April 2024, IPRT supported the All Party Oireachtas Group on Penal Reform during an AV Room briefing in Leinster House, chaired by Deputy Alan Farrell (Fine Gael) co-chair of the group. The theme of the meeting was 'Reimagining Prison and Punishment'. Two fantastic speakers joined the event from Cork and Limerick to share their insight and expertise with the group. Michelle Kennedy, Multisystemic

Supervisor, Bail Supervision Scheme, Extern (Limerick), discussed the Bail Supervision Scheme, and Sheila Connolly, CEO of Cork Alliance Centre, discussed the positive impact of the community support scheme and the work of the Centre in supporting desistance from crime. Wrapping up the meeting, Saoirse Brady, Executive Director of IPRT, spoke about the European Movement for Detention Housing as an alternative to the approach of building more and/or expanding prisons. As always there was cross-party engagement in the discussion after the presentation with legislators and their staff representatives asking insightful questions.

In 2024, IPRT continued to engage with the Irish Prison Service (IPS) on the development of a policy for transgender people in prison which was due to be completed at the end of 2023 but has not yet been published. In April 2024, the CPT issued a set of standards and recommendations to ensure that transgender prisoners, a highly vulnerable segment of the prison population, are treated with respect and protected from the risks of ill-treatment in European prisons. IPRT shared these standards with colleagues in the IPS.

In September 2024, IPRT along with the Traveller Justice Initiative, Barnardos and the Traveller Mediation Service presented to the Joint Committee on Key Issues affecting the Traveller Community when it held a dedicated session on Travellers in prison. The Executive Director and Anne Costello, TJI Coordinator presented on issues relating to the lack of regularly published data on the proportion of Travellers in prison, the need to prioritise the completion of the Prison Rules 2007 review to ensure accountability and a functioning complaints system in the prison system, the need for a dedicated strategy for Travellers in the criminal justice system and the potential for a thematic inspection on Irish Travellers in prison. These asks were reflected in the Committee's report and recommendations published in November 2024.

In October, the Council of Europe Commissioner for Human Rights, Michael O'Flaherty, visited Ireland to address the access to rights situation of Travellers and Roma. He accompanied Anne Costello, coordinator of the Traveller Justice Initiative and Maria Joyce from the National Traveller Women's Forum on a visit to the Dochás Centre, the women's prison at Mountjoy Prison to meet with Traveller women and hear of their experiences directly.

In October, IPRT published the Final Report of the Prison Overcrowding Response Group comprised

of officials from the Department of Justice and representatives from relevant agencies including the IPS, the Probation Service, the Courts Service and An Garda Síochána, to identify measures to address capacity issues in the prison estate. The final report to the Minister was not made public but was obtained under a Freedom of Information request by Dr Ian Marder of Maynooth University. The Group, established in July 2023, was tasked with putting forward short to medium solutions to address the prison overcrowding crisis against the backdrop of the prison estate operating above 100% capacity. It made 16 recommendations in total, 12 of which were approved by the Minister for Justice. IPRT published the report on our website and highlighted the findings in the media. Subsequently, IPRT was invited to present to the Working Group on Future Prison Capacity, chaired by John Murphy and comprising officials from across the criminal justice sector and other experts. The Group was tasked with making recommendations on the numbers and types of prison capacity needed up to 2035. IPRT focused on the principle of prison as a last resort and reducing prison capacity needs through alternative measures. Following the meeting, IPRT provided a short written submission to the Group to inform their work.

IPRT made a submission to the Joint Oireachtas Committee on Justice in October 2024 to inform pre-legislative scrutiny of the Criminal Justice (Life Sentences) Bill 2024. However, the Committee did not proceed with the review process due to the early General Election.

IPRT continued to support a scoping project on Neurodivergence in Irish Prisons, funded by Community Foundation Ireland and completed by independent researcher Dr Orla Gallagher, resulting in a report with recommendations for subsequent phases of the project. In November 2024, Senator Lynn Ruane, who had originally brought together key stakeholders to explore a project focusing on the over-representation of neurodivergent people in the criminal justice system, hosted an AV Room briefing in Leinster House with Dr Gallagher to present the key findings and discuss potential next steps for the project which aims to design a new wraparound model of care to support neurodivergent people in custody and following their release to the community.

2024 marked a year of elections and IPRT wrote to all prison Governors in April 2024 to ask that they run voter registration drives within each prison for local, European and the general elections. This was completed with a number of Governors notifying IPRT of steps they had taken in conjunction with the Electoral Commission. IPRT also ran an awareness campaign around the right to vote in prison. IPRT engaged with European Parliament candidates in Ireland to pledge their support for small-scale detention housing to better protect human rights in the criminal justice system, vindicate the rights of families by providing a safe and appropriate

environment for family contact; and increase opportunities for education and employment and reach targets in the European Pillar of Social Rights Action.

A key highlight for 2024, was IPRT's work to raise awareness of key issues in the penal system and propose solutions during the General Election campaign leading up to polling day on 29 November. This included sharing key IPRT asks and results from our public attitudes polling and disseminating them to election candidates, members, key stakeholders and the wider public. IPRT engaged with the main political parties and held meetings with a range of elected representatives and policy advisors to inform party manifestos. On 20 November, IPRT hosted a cross-party political hustings in the Oak Room in the Mansion House in Dublin with representatives including Aengus Ó Snodaigh (Sinn Féin), Aodhán Ó Riordáin MEP (Labour Party), Jim O'Callaghan (Fianna Fáil), Patrick Costello (Green Party) and Sinead Gibney (Social Democrats). The Executive Director chaired the event with 50 attendees which was also live streamed on YouTube with a recording made available subsequently. The politicians also recorded short vox pops on their penal policy priorities for IPRT social media channels.

IPRT also produced a suite of election resources to help members make informed choices about general election candidates' support for penal reform. These included an analysis of progress on IPRT's 2020 election priorities, key questions for candidates, detailed analysis of party manifestos as they related to the criminal justice system and raising issues in the media.

Following the election, IPRT engaged with key negotiators on key Programme for Government asks which focused on securing a commitment to ratify the Optional Protocol to the Convention Against Torture, prioritising non-custodial sanctions and alternatives to prison, developing a whole-of-government strategy for reintegration and rehabilitation, enhancing coherency and transparency in sentencing, addressing mental health and addiction and supporting children and families affected by familial imprisonment.



Cross-party Hustings, November 2024.

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

In 2024, IPRT did not publish its annual *Progress in the Panel System (PIPS)* report as it awaited a decision on a funding application to extend the project. This provided time to reflect on the purpose and direction of the next edition of PIPS. Renewed funding for the project was confirmed in July 2024 but as this coincided with reduced staff capacity and increasing speculation that a General Election would take place in 2024, the decision was made to defer the next edition of PIPS until 2025. The PIPS project, which commenced in 2016, provides a comprehensive overview 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. IPRT will continue to build on its key relationships with these essential stakeholders and engage with them to seek improvements in the lives of people in their care.

A prison law seminar on Sentencing – Alternatives to Prison – took place online in February 2024. Dr Helen Kehoe, Legal and Public Affairs Manager chaired the webinar with speakers Professor Cyrus Tata (Professor of Law and Criminal Justice at Strathclyde University Law School), Associate Professor Tom O'Malley (Senior Counsel, member of the Inner Bar of Ireland), and Fíona Ní Chinnéide Deputy Director (Prisoners and Reintegration) of the Probation Service. Their presentations focused on holding the role of the Probation Service to account in addressing harm and reoffending in the community; alternatives to imprisonment for moderately serious offences including problems and issues; and ending the revolving prison door. IPRT also published a series of short resources on sentencing to coincide with the webinar and to provide clear and up-to-date information on sentencing policy and practice.

In September 2024, IPRT published its Pre-Budget Submission 2025 in advance of Budget 2024, which highlighted among its six key calls for investment, a call to allocate €1.4 million to mental health and addiction services, €300,000 to establish a pilot Supported Bail Service for women, €270,000 investment in community alternatives to prison, €450,000 to appropriately resource the bodies responsible for implementing OPCAT, €1 million for measures to support children and families of people in prison and €300,000 to support people leaving prison to secure accommodation. 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 €4 million in Budget 2025.

IPRT continued to attend Youth Justice Strategy Advisory Group meetings and raise issues of concern around the youth justice system. In November 2024, the Executive Director was invited to give a keynote at the Youth Diversion Project conference in Croke Park and focused on the Youth Justice Strategy – reform, priorities and impact highlighting the important work of YDPs but calling for greater investment in youth work and preventative services, welcoming proposals to extend diversion for 18-24 year olds as well as highlighting the need to extend the bail supervision scheme, increase the minimum age of criminal responsibility to 14 and look at accommodating young people up to the age of 25 separately from the main prison population.

In advance of General Election 2024, IPRT commissioned RED C to conduct public attitudes polling with a nationally representative sample of 1,006 adults at the start of October 2024 to gauge public opinion on a range of issues related to prison and the criminal justice system. Key findings included that four out of five people believed it important for the next government to prioritise alternatives to imprisonment in cases of non-violent offences, with broad support across all major political party voters. Only one in four respondents viewed prison as an effective tool for addressing non-violent crime, underlining a strong appetite for more innovative approaches, such as specialist courts and community service. The poll also revealed that by wide margins, voters of the main political parties questioned the use of prison as the best way to deal with crime. When asked about how they would spend an annual budget of €10 million to best tackle crime, over one in three would prioritise person-centred interventions such as additional drug treatment places, extra youth workers, and more consultant psychologists. Fewer than one in 10 see additional prison spaces as a priority.

In November 2024, IPRT's Executive Director and the TJI Coordinator met with Judge Paul Kelly, President of the District Court and Judge Susan Fay, District Court judge to discuss our work around sentencing and alternatives to prison and gain a greater understanding of sentencing practice from the judicial perspective.



Saoirse Brady, Judge Paul Kelly, President of District Court and Judge Susan Fay.



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

In February 2024, IPRT launched “The Secondary Punishment”: A Scoping Study on Employer Attitudes to Hiring People with Criminal Convictions supported by the Irish Human Rights and Equality Commission (IHREC) grants scheme and the Open Doors Initiative. The report, authored by Dr Joe Garrihy and Dr Ciara Bracken-Roche of Maynooth University, presents the findings of interviews with employers and people with convictions, survey data, and a participatory symposium. While overall they found that almost nine in ten employers who took part in the research would consider hiring someone with a history of convictions, the research also identified persistent barriers to employment for people with convictions including stigma, lack of transparency in hiring processes, demands on resilience, motivation and desistance, and narrowing job opportunities. The report made ten key recommendations for actions that would support employers in hiring and remove barriers for people with convictions searching for work including law reforms to promote inclusivity including progressing spent convictions legislation, ring-fenced funding to support employers and the development of a disclosures calculator to provide bespoke information for people with convictions on their disclosure obligations.

The launch took place in the IHREC office with contributions from the co-authors, Dr Anne Cassidy, Team Leader, Galway Rural Development, Damien Quinn, founder of Spéire Nua, Kara MGann, Head of Skills and Social Policy with IBEC, Kenneth Keating, Assistant Principal with the Penal and Policing Policy unit with the Department of Justice and Deirdre Malone, Director of IHREC. Attendees included employers, employer representatives, political and Government representatives, statutory bodies, academics, human rights bodies, service providers, and people with lived experience. The report garnered widespread media coverage including a segment on RTÉ Radio One Drivetime and was featured on a number of podcasts including the Irish Examiner Mick Clifford Podcast, the Fifth Court Podcast and Newstalk Younified Podcast. On foot of the report, the Executive Director was also invited to participate in the IHREC conference on equality at work which was held in Dublin Castle in May 2024. In November, IPRT attended the launch of the Department of Justice’s *Building Pathways Together: Criminal Justice Reintegration Through Employment Strategy 2025–2027* which reflected many of the recommendations from IPRT’s *The Secondary Punishment* report in the actions and drew from the findings to inform the evidence that underpinned the strategy.

IPRT was also the civic society project partner for the Irish Research Council funded research *Boxed Out: Higher Education, Criminal Convictions, and*

*Perceptions of Risk* authored by Dr Joe Garrihy and Dr Ciara Bracken-Roche. The report examined Higher Education Institutions’ admissions policies and practices regarding people with convictions in Ireland. The evidence will aid the development of fair admissions policies and practices to reduce barriers and stigma. At its launch in Maynooth University in November 2024, IPRT Policy and Research Coordinator, Pamela Drumgoole, opened the event and spoke about the importance of the research which builds on ‘The Secondary Punishment’ data.

RESCALED, the European Movement for Detention Houses, hosted their European Symposium on Detention Houses in Brussels on 20 and 21 March. It comprised a busy pre-conference event on the first day and the formal Symposium on the second day. IPRT Policy and Research Coordinator and RESCALED Ambassador for Ireland, Pamela Drumgoole, attended the event alongside other Irish delegates including Caron McCaffrey, Director General of the Irish Prison Service and President of EuroPris. The symposium brought together diverse perspectives and expertise from across Europe, sharing knowledge about inspirational practices, addressing significant challenges and most of all, fostering a community committed to justice reform.

During the second year of the Children and Families Initiative, IPRT continued to maintain, develop and grow the Network bringing together organisations and individuals working directly with children and families impacted by imprisonment, researchers and individuals with lived experience. Since its establishment in August 2020, the Network has grown to 43 members including 30 organisations, eight academics and five experts by experience. The Network met four times in 2024 with presentations and inputs at meetings by:

- Michelle Martyn from the Office of the Inspector of Prisons to inform its updated inspection framework
- Stephanie Connolly, the creator of the Little Talks Project which focuses on alternative communications tool for a child and a parent in prison;
- Marita Costigan, the newly appointed Family Connections Officer with the Irish Prison Service.

Between February and May 2024, IPRT promoted an online consultation by the Children of Prisoners Europe (COPE) Network to engage children with a parent in prison of prisoners in on ‘How can we make prison spaces more child-friendly for children visiting a parent’. Three children in Ireland completed the survey, including one Irish Traveller child. This provided a very clear and precise blueprint of recommendations for improvements to make spaces child-friendly for children visiting a parent and improving family engagement. The report was published in June 2024.

In April, IPRT supported St Stephen's Green Trust (SSGT) and The Childhood Development Initiative (CDI) to host two in-person events on Family-Focussed Criminal Justice: Models and Opportunities for Child Centred Practice. The first was a closed roundtable chaired by Dr Noelle Spring with key decision-makers and stakeholders including the Director of Rehabilitation and Care with the Irish Prison Service, Director of the Probation Service, the Assistant Secretary General of the Department of Justice, the Ombudsman for Children, officials from Tusla, the Child and Family Agency, the Department of Education, the Department of Children, Equality, Disability, Integration and Youth, the Family Resource Centres and the Children's Rights Alliance. The roundtable heard directly from Corin Morgan-Armstrong about the Invisible Walls initiative which provides support, guidance, and tangible help to people in prison who want to rebuild or retain their relationships with their children and loved ones in the community. On the second day, he presented to service providers, civil society organisations and statutory bodies who are SSGT grantees. This event was very well received with 48 people in attendance between the two dates.



Secondary Punishment Report Launch.

In June 2024, Ashling Tobin, the Children and Families Initiative Coordinator attended the Children of Prisoners Europe (COPE) conference entitled 'Let's Talk to One Another: a cross-sectoral approach for children with a parent in prison'. Together, IPRT together with other attendees explored comprehensive support systems across sectors for children with an imprisoned parent. The conference revolved around the need for cross-sectoral, holistic support to safeguard the rights and needs of children with a parent in prison, also referred to as a 'one-roof approach'. To better meet the needs and rights of children with an imprisoned parent, attendees agreed it is essential to adopt an integrative approach that encompasses all circles of the child's environment. This includes both the micro-environment (family, community, school) and the macro-environment (child rights defenders, decision makers, policymakers, public and executive authorities, judicial bodies, general public, media).

IPRT continued to strongly engage with the IPS in respect of its work on children/families. The recruitment of the Family Connections Officer on 1 July 2024 is a first for the IPS and is a clear indicator of how IPRT has started to influence the culture and mindset within the prison service in terms of the importance of family contact. In September 2024, IPRT's Pre-Budget Submission 2025 included a number of key asks including a specific call to allocate €1 million to support children and families of people in prison and build on the recent recruitment of a National Family Connections Officer by the IPS. This programme of work should include improvement of visiting facilities, the finalisation of in-cell telephony and video booth roll out across the prison estate, and the expansion of the Family Links Programme nationally.

In August 2024, IPRT made a submission to the UN Committee on the Rights of the Child on its draft General Comment No. 27 on children's rights to access to justice and effective remedies. The Committee aims to clarify the terms, approaches and actions that States should take to implement the right of all children to access justice and effective remedies when their rights under the UN Convention on the Rights of the Child fail to be respected. The submission focused primarily on criminal law proceedings involving a caregiver or parent who may be imprisoned as well as the many barriers they face in maintaining contact with a parent in prison including visits and security settings. IPRT recommended the development of sentencing guidelines specifically to allow for the best interests of the child and their views to be heard in criminal law proceedings involving a primary caregiver. IPRT also contributed to the COPE joint submission.

IPRT continued to support Kids' Own Publishing Partnership to create 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. In April 2024, Kids' Own worked with eight children and young people from Bedford Row to record their experiences using creative arts and research methodology. In July, children, young people and family members participated in another creative drawing session in Shelton Abbey. The book will be launched in 2025.

In the last quarter of 2024, IPRT commissioned TASC (the Think Tank for Social Change) to conduct research to explore the financial impact on a family when a family member goes to prison and if these existing financial challenges can escalate or new financial challenges can present. To date there has been no comprehensive examination into the relationship between poverty and family imprisonment in Ireland with a focus on children and families of prisoners and the associated costs of having a family member in prison. This research is due to be completed by mid-2025 to inform IPRT's next Budget Submission.



**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.**

IPRT was the civic society project partner for another Irish Research Council funded research report *Access to Justice: Legal Pathways to Justice for the Rights of People in Prison* authored by Dr Amina Adanan with the research assistance of Andrea Pownall (both of School of Law and Criminology, Maynooth University). The report analysed the barriers and issues that arise in public interest prison law in Ireland. The report was due to be launched online in September 2024 but had to be postponed to 2025 due to unforeseen circumstances.

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. During 2024 we further developed our strategic outlook on communications to complement our *Strategic Plan 2023–2026*.

In 2024, we issued three editions of the IPRT ebulletin and a print version to our prison members. Website page visits increased by over 10% to approx. 93,000 to the IPRT website comprising of approx. 34,000 new users, an increase of 28% from the previous year.

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 2024, contributing to more than 173 print and online stories and radio, podcast and TV appearances – more than doubling our number of media mentions from the year previous.

TV appearances this year included interviews with Virgin Media Ireland AM and RTÉ News. We were also heard on Newstalk, RTÉ Radio One, and local stations. We were featured in many outlets including The Sunday Times, The Irish Times, The Journal, Irish Independent, Irish Examiner, legal outlets such as Irish Legal News and the Law Gazette and many local outlets. We also appeared in special purpose magazines such as eolas Magazine and Emergency Services Ireland.

Part of our communications strategy for the year was to increase our reach to new audiences through podcasts – which we were very successful in as we featured on seven longform podcasts where we were the main guest speaker. These podcasts spanned sector podcasts, news podcasts and political commentary podcasts. including the award-winning The Fifth Court podcast, The Echo Chamber podcast, The Mick Clifford Podcast and the Irish Times In the News Podcast.

IPRT continued to actively use 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 realtime and directly engage with our peer organisations, media and decision-makers. At the end of 2024, IPRT had approximately 6,600 followers.

The decrease in our followers by approximately 200 is most likely due to some of our active audience deleting accounts as they moved away from using X (formally Twitter).

While global trends indicate that fewer people are using Facebook, IPRT's follower count has remained largely static at approximately 2,180 followers at end of 2024. However, the number of new people selecting to follow us has increased by 23%, our visits are up 167% and our link clicks have increased by almost 40%. We continue to buck the trend on Facebook, as we saw huge growth in other measurements with Facebook page visits going up 137% from the previous year and our content interactions jumping up by 123%.

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## Saoirse Brady: Dangerous overcrowding in our prisons doesn't just pose a risk to inmates – it threatens public safety too



During 2024, IPRT's Instagram following continued to grow, with approx. 200 more followers than the previous year, bringing us to approximately 1,400 followers at end 2024. Our reach on Instagram increased by a whopping 1,200% as we posted more regularly on Instagram to reach both current supporters and new audiences, which resulted in almost 180% increase in visits to our profile.

In addition, we saw huge growth on our LinkedIn with our following doubling again in 2024 from approximately 1,800 to 3,560 as many people have migrated there from other platforms, and we increased our use of the platform. From April to December 2024, our posts were visible in user timelines or feeds 140,000 times over the seven months, up from 54,374 times the previous 12-month reporting period – a fivefold increase. Our page views increased 97%. We regularly ranked in the top ten in terms of 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.



Know Your Rights Conference with MC James Leonard, Miriam Healy (Chaplain, Wheatfield Prison), AnnMarie Sweeney (expert by experience), William Lawrence (Exchange House) and Saoirse Brady (August 2024).

### ACTION 1.5:

**Creating and sharing innovative solutions through strategic engagement, networking, and mobilising others.**

In March 2024, IPRT and NIACRO, our Northern partners held an All-Island fund event 'The Criminal Justice System North and South – Current Challenges and Opportunities for Change' in the Canal Court Hotel in Newry. Speakers included experts from across the island examining challenges for the State with current systems and identifying opportunities for improvement, which was then followed by discussions on the opportunities for change and what is needed to deliver these. The first panel include representatives with statutory agencies including Steven McCourt OBE (Department of Justice NI); Jacqui Durkan (Chief Inspector, Criminal Justice in Northern Ireland); Ben Ryan, (Assistant Secretary General from Department of Justice, ROI); Mark Wilson, (Director of Probation Service, ROI); and Mark Kelly (Chief Inspector, Office of Inspector of Prisons, ROI). Chronic prison overcrowding all over the island was the overriding concern but other common issues centred on the high number of people in pre-trial detention in both jurisdictions, an increasing number of women in both criminal justice systems and the clear mental health challenges faced by people in custody. Difficulties in attracting staff to the sector was also a common theme with the cost-of-living crisis evident on both sides of the border. The second panel comprised civil society representatives exploring and sharing best practices with speakers from HAIL Housing; Release; Family Links, NIACRO; and Support Hub, START 360.

In August 2024, IPRT held a full-day conference on Know Your Rights funded by the IHREC 2023-24 grants programme. It brought together a wide variety of service providers, information and advice givers, people with direct experience of the prison system, family members of people with direct experience, and relevant organisations from across the academic, civil society and statutory sectors. The event was moderated by James Leonard, expert by experience who explored key themes with penal members. Three panel discussions explored current challenges that people in prison face in understanding what their rights are, what remedies are available to them, and how to empower them to assert their rights through self or peer advocacy. The first panel focused on Identifying and Accessing Rights and Information, with presentations from Gemma Culleton, Prisons Information Officer, South Leinster Citizens Information Service, Christopher Bowes, Legal Officer, Free Legal Advice Centres (FLAC), Dr Amina Adanan, Lecturer/ Assistant Professor, Maynooth University School of Law and Criminology, Paula Kearney, BRIO Coordinator, SAOL Project and Darina Ryan-Pilkington, Risk and Compliance Manager, Irish Prison Service. The second panel discussed

Remedies and Making Complaints, with considered reflections from Dr Ciara O'Connell, Senior Inspector, Office of the Inspector of Prisons, Jacqui Durkin, Interim Prisoner Ombudsman for Northern Ireland, Damien Hernon, Director, Oberstown Children Detention Campus, Susan McKay, Press Ombudsman, and Áine Bhreathnach, Senior Solicitor, Irish Human Rights and Equality Commission (IHREC). The final panel explored Advocacy in Prison, welcoming insights from James Leonard, Expert by Experience and award-winning podcaster, Warren Graham, Advocate with lived experience based in Loughan House, Miriam Healy, Chaplain, Wheatfield Prison, Ann Marie Sweeney, Traveller Outreach Worker, William Lawrence, Mental Health Worker, Exchange House Ireland. A full conference report was produced. Three separate videos were produced and disseminated to participants and members, publicised on our social media and circulated on Prison TV for people in prison once a week from mid-November to the end of December.

IPRT issues a survey each year to our members in prison to better understand the issues that matter to them. We use the results of the survey to guide our advocacy work and present the views of members in prison at our AGM. We received responses from eight different prisons. Over half of respondents were serving a life sentence with almost a quarter serving less than five years. Out of a list of 11 options, the issues identified as most in need of reform were

- access to services, particularly psychology services;
- prison conditions with an emphasis on the consequences of overcrowding;
- family contact both in terms of the six-minute limit on phone calls, the short nature of in-person visits and the use of small screens for video calls with family members; and
- management of life sentences with a lack of implementation of sentence management plans.

Members also identified key issues for IPRT to focus on in the coming year which included addressing overcrowding, progression to open prisons, access to healthcare, mental health support, parole, remission, and family contact.

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 2024 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, the National Women's Council, RESCALED, Children of Prisoners in Europe (COPE), Trans Equality Together, the Community Platform and the Criminal justice Open Research Dialogue (CORD) Partnership which aims to embed a culture of interdisciplinary open research in criminal justice in Ireland.

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 Parole Board 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 RESCALED. IPRT also contributed to nine Recruit Prison Officer trainings and the Executive Director presented to the IPS Strategy Forum in December 2024 on the work of IPRT.



IPRT – NIACRO Conference: Mark Kelly (Chief Inspector of Prisons, ROI), Steven McCourt OBE (Department of Justice, NI), Jacqui Durkin, (Chief Inspector of Criminal Justice, NI); Saoirse Brady (IPRT), Mark Wilson, (Director of Probation Service, ROI) and Ben Ryan (Assistant Secretary General, Department of Justice, ROI) (March 2024).



## 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 2024, 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 take place as necessary in 2025.

IPRT has moved to Multi-Factor Authentication, created a disaster recovery plan and devised 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 2024, joint staff and Board training took place on good governance and was delivered by Boardmatch at a hybrid session in July 2024.



Saoirse and Derval at the 2024 AGM

### 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 2023 accounts, prepared by Best Practice Accountant – Chartered Accountants (Mary-Louise O'Loughlin ACA) were approved at the IPRT AGM in September 2024 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 2023 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 were Crowleys DFK, who are authorised by the Institute of Chartered Accountants in Ireland. In 2024, in line with best practice, IPRT sought quotes from the existing auditor and other auditors to determine whether a new auditor should be engaged and the FARHR Committee recommended appointing Whelan Dowling & Associates which was approved at the 2024 AGM.

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 IPRT team in 2024 comprised six staff members engaged at various points across 2024 working in legal and public affairs, policy and research, communications, children and families of people in prison, and governance and administrative support. The Traveller Justice Initiative Coordinator was seconded to the team in September 2024.

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 different points during the year due to changes in staffing. Following a vacancy in the Governance and Administration Officer role from October 2023, Tara Hanlon joined the team in February 2024.

Dr Helen Kehoe was recruited to fill the role of Legal and Public Affairs Manager (Maternity Cover) in April 2023 and continued with IPRT until July 2024. Molly Joyce, the previous Legal and Public Affairs Manager did not return to her post following maternity leave as she took up a senior role in the public sector. This post was not filled immediately as renewed funding was not secured at that time. A decision was then made to use the new stream of core funding to cover this post. The post was advertised in December 2024.

After consultation with the team, the Executive Director carried out a function and needs analysis to determine any skills gaps in the team and to inform any future hiring decisions. Following a staff survey in 2024, weekly team meetings and team check-ins were restructured to achieve the right balance of communication between team members. Following its introduction in 2023, IPRT continued to use HR Locker, a human resources software system to help 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.

### **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. The previous round of funding ended at the end of 2022 and IPRT was successful in renewing this funding line in 2024. CFI also funded a piece of work on neurodiversity in the prison system which was externally commissioned and completed in 2024. CFI also provided funding for two further research projects that will take place in 2025.

2024 was the second 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. Through this initial funding the need for a dedicated and fully resourced post became evident to drive progress.

IPRT also acted as a partner organisation on two Irish Research Council 'New Foundations' projects, both through academics in Maynooth University. We supported '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



The IPRT Team

were completed in 2024. While staff costs and overheads were not included for the NGO partner, both pieces of research aligned with our strategic objectives and allowed 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 149 received in 2024– a decrease from 210 in 2023 although it does not include media queries);
- 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 2024, 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 114 surveys received by active prisoner members in 2024, 29 were completed and returned, providing a response rate of 25 per cent (29 / 114) 22.4% (24 / 107). This was higher than last year's response rate of 22% (24 / 107) and significantly higher than the response rate in 2022 which was 15 per cent (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 2024 included:

- Highlighting key issues of concern to the European Committee on the Prevention of Torture to inform its official visit to Ireland in May 2024.
- The Joint Committee on Key Issues affecting the Traveller Community's Report on Travellers' Experience of the Justice System, published in November 2024, reflected many of IPRT's recommendations made in both its submission and oral presentation and subsequent discussion.
- Securing multi-annual unrestricted core funding from the Rowan Trust.
- 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.
- Commissioning public attitudes polling to demonstrate public support for alternatives to prison for people convicted of non-violent offences.
- Successfully advocating for the recruitment of a Family Links Connections Officer by the Irish Prison Service in July 2024
- Raising awareness of key penal reform issues during the local, general and European election campaigns and ensuring that evidence-informed solutions were apparent in the debates around penal reform and in political party manifestos.
- Working with key stakeholders and presenting to high level stakeholder groups including
  - Youth Diversion Project Conference;
  - the Future of Prison Capacity Working Group, and
  - the Irish Prison Service Strategy Forum.



**Challenges:**

- The primary challenge for IPRT over this period has been staff capacity with delays in renewed funding for two key roles - the policy and research role and the legal and public affairs role. With increased demand for IPRT's input in terms of policy submissions, media responses and taking part in events, Staff retention also remains an ongoing concern given competition from both the private and public sectors in light of the security they can offer.
- 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 particularly in light of the general election.
- While some funding streams were renewed in 2024 and a new source of core funding secured, IPRT is keenly aware of the need to continue to diversify funding into the future and to ensure that we have the staff capacity to deliver on agreed outcomes.

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

- i) Net cash inflow/(outflow) during the period – 2024: €121,470 (2023: (€28,782))

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 enhances the value of output. Although a decrease in cash

inflow is showing for the current financial period, this follows several years of positive cash inflow. As a result, the company has sufficient cash reserves to manage this decrease.

- ii) Cash balances at period end – 2024: €529,461 (2023: €407,991)

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

- iii) Balance of reserves at period end – 2024: €322,857 (2023: €236,740)

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 2024 are to be drawn down for use in 2025 and beyond.

- iv) Number of months of free reserves held at period end – 2024: 11 months (2023: 12 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 2024, the free reserve holding was at 11 months which exceeds our reserves policy of 9 months.

- v) Support costs as a percentage of total costs 2024: 62% (2023: 55%)

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



Tara Hanlon and Michelle Byrne at ACJRD Conference (October 2024).



Saoirse Brady and Ciarán de Buis, CEO of Parole Board at the Board's annual conference (November 2024).

## Going Concern

The directors continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2025 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 €529,461 and unrestricted reserves of €322,857 as of 31 December 2024. 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 in 2025;
- Applications are underway to source additional funding;
- Core costs remain steady, and project costs have increased in line with additional funding in 2024; and
- 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

Whelan Dowling & Associates, (Chartered Accountants), were appointed auditors by the directors to fill the casual vacancy and they continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Crowleys DFK Unlimited Company resigned as auditors during the financial year and the directors appointed Whelan Dowling & Associates, (Chartered Accountants), 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.

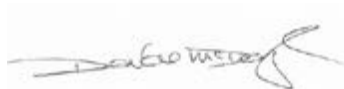
## Accounting Records

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 2 July 2025 and signed on its behalf by:



Noel Moloney  
Director



Derval McDonagh  
Director

**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 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 2 July 2025 and signed on its behalf by:**



**Noel Moloney**  
**Director**



**Derval McDonagh**  
**Director**



## **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 2024 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 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; 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**

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

- the information given in the Directors' Annual Report is consistent with the financial statements;
- 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.

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

#### **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 26, 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.



**Darren Carrick**

**for and on behalf of**

**WHELAN DOWLING & ASSOCIATES**

Chartered Accountants and Statutory Audit Firm  
Unit 1 + 4, Block 1, Northwood Court  
Santry  
Dublin 9  
D09 E348

#### **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 29, 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.

## 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.



## Irish Penal Reform Trust

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2024

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		2024	2024	2024	2023	2023	2023
	Notes	€	€	€	€	€	€
<b>Income</b>							
Donations and legacies	5.1	297,869	86,130	383,999	187,235	88,750	275,985
Charitable activities							
Other grants and funding	5.2	-	110,130	110,130	-	139,838	139,838
Other income	5.3	2,543	-	2,543	1,493	-	1,493
<b>Total incoming resources</b>		<b>300,412</b>	<b>196,260</b>	<b>496,672</b>	<b>188,728</b>	<b>228,588</b>	<b>417,316</b>
<b>Expenditure</b>							
Raising funds	6.1	37,558	21,036	58,594	39,365	21,147	60,512
Charitable activities	6.2	178,797	172,884	351,681	114,946	249,157	364,103
Other expenditure	6.3	280	-	280	322	-	322
<b>Total Expenditure</b>		<b>216,635</b>	<b>193,920</b>	<b>410,555</b>	<b>154,633</b>	<b>270,304</b>	<b>424,937</b>
<b>Net income/(expenditure)</b>		<b>83,777</b>	<b>2,340</b>	<b>86,117</b>	<b>34,095</b>	<b>(41,716)</b>	<b>(7,621)</b>
Transfers between funds		(9)	9	-	(39,367)	39,367	-
<b>Net movement in funds for the financial year</b>		<b>83,768</b>	<b>2,349</b>	<b>86,117</b>	<b>(5,272)</b>	<b>(2,349)</b>	<b>(7,621)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	21	239,089	(2,349)	236,740	244,361	-	244,361
<b>Total funds at the end of the year</b>		<b>322,857</b>	<b>-</b>	<b>322,857</b>	<b>239,089</b>	<b>(2,349)</b>	<b>236,740</b>

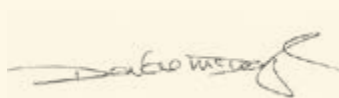
The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 2 July 2025 and signed on its behalf by:



Noel Moloney  
Director




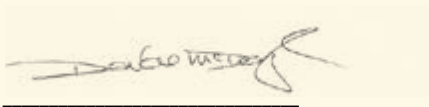
Derval McDonagh  
Director

Irish Penal Reform Trust  
BALANCE SHEET  
as at 31 December 2024

	Notes	2024 €	2023 €
<strong>Fixed Assets</strong>			
Tangible assets	14	1,626	2,571
<strong>Current Assets</strong>			
Debtors	15	2,633	9,249
Cash and cash equivalents	16	529,461	407,991
		532,094	417,240
<strong>Creditors: Amounts falling due within one year</strong>	17	(210,863)	(183,071)
<strong>Net Current Assets</strong>		321,231	234,169
<strong>Total Assets less Current Liabilities</strong>		322,857	236,740
<strong>Funds</strong>			
Restricted funds		-	(2,349)
General fund (unrestricted)		322,857	239,089
<strong>Total funds</strong>	21	322,857	236,740

Approved by the Board of Directors on 2 July 2025 and signed on its behalf by:

  
Noel Moloney  
Director

  
Derval McDonagh  
Director

**Irish Penal Reform Trust**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2024

**Cash flows from operating activities**

Net movement in funds	<b>86,117</b>	(7,621)
Adjustments for:		
Depreciation	<b>945</b>	635
	<b>87,062</b>	(6,986)
Movements in working capital:		
Movement in debtors	<b>6,616</b>	(7,385)
Movement in creditors	<b>27,792</b>	(13,385)
Cash generated from/(used in) operations	<b>121,470</b>	(27,756)

**Cash flows from investing activities**

Payments to acquire tangible assets	-	(1,026)
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<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>121,470</b>	(28,782)
<b>Cash and cash equivalents at the beginning of the year</b>	<b>407,991</b>	436,773
<b>Cash and cash equivalents at the end of the year</b>	<b>529,461</b>	407,991



**Irish Penal Reform Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the financial year ended 31 December 2024**

**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 2024 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.

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.

#### **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".

#### **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.

#### 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 2025 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 €529,461 and unrestricted reserves of €322,857 as of 31 December 2024. 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 in 2025;
- Applications are underway to source additional funding;
- Core costs remain steady, and project costs have increased in line with additional funding in 2024; and
- 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**

<b>5.1 DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>2024 €</b>	<b>2023 €</b>
Core funding	<b>292,974</b>	<b>86,130</b>	<b>379,104</b>	271,417
Membership	<b>1,340</b>	-	<b>1,340</b>	1,720
Donations	<b>3,555</b>	-	<b>3,555</b>	2,848
	<b>297,869</b>	<b>86,130</b>	<b>383,999</b>	275,985
<b>5.2 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>2024 €</b>	<b>2023 €</b>
<b>Grants from governments and other co-funders:</b>				
Project activities	-	<b>110,130</b>	<b>110,130</b>	139,838
<b>5.3 OTHER INCOME</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>2024 €</b>	<b>2023 €</b>
Other income	<b>2,543</b>	-	<b>2,543</b>	1,493

## 6. EXPENDITURE

<b>6.1 RAISING FUNDS</b>	<b>Direct Costs €</b>	<b>Other Costs €</b>	<b>Support Costs €</b>	<b>2024 €</b>	<b>2023 €</b>
Fundraising expenses	<b>1,295</b>	-	<b>57,299</b>	<b>58,594</b>	60,512
<b>6.2 CHARITABLE ACTIVITIES</b>	<b>Direct Costs €</b>	<b>Other Costs €</b>	<b>Support Costs €</b>	<b>2024 €</b>	<b>2023 €</b>
Project activities	<b>76,784</b>	-	<b>87,402</b>	<b>164,186</b>	188,131
Research activities	<b>38,954</b>	-	<b>64,267</b>	<b>103,221</b>	103,226
Public relations and awareness	<b>16,775</b>	-	<b>67,499</b>	<b>84,274</b>	72,746
	<b>132,513</b>	-	<b>219,168</b>	<b>351,681</b>	364,103
<b>6.3 OTHER EXPENDITURE</b>	<b>Direct Costs €</b>	<b>Other Costs €</b>	<b>Support Costs €</b>	<b>2024 €</b>	<b>2023 €</b>
Other expenses	-	<b>280</b>	-	<b>280</b>	322
<b>6.4 SUPPORT COSTS</b>		<b>Cost of Raising Funds €</b>	<b>Charitable Activities €</b>	<b>2024 €</b>	<b>2023 €</b>
Audit fees		<b>835</b>	<b>5,315</b>	<b>6,150</b>	6,458
Board expenses		<b>88</b>	<b>559</b>	<b>647</b>	100
Professional services		<b>781</b>	<b>4,975</b>	<b>5,756</b>	7,236
Premises and administration		<b>4,154</b>	<b>26,458</b>	<b>30,612</b>	26,043
Salaries and staff costs		<b>51,441</b>	<b>181,861</b>	<b>233,302</b>	192,247
		<b>57,299</b>	<b>219,168</b>	<b>276,467</b>	232,084

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**

	<b>Basis of Apportionment</b>	<b>2024 €</b>	<b>2023 €</b>
Audit fees	Staff time	<b>6,150</b>	6,458
Board expenses	Staff time	<b>647</b>	100
Professional services	Staff time	<b>5,756</b>	7,236
Premises and administration	Staff time	<b>30,612</b>	26,043
Salaries and staff costs	Staff time	<b>233,302</b>	192,247
		<b>276,467</b>	232,084

**8. NET INCOME**

	<b>2024 €</b>	<b>2023 €</b>
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>945</b>	635
Auditor's remuneration: - audit services	<b>6,150</b>	6,458

**9. INCOME**

Income for the financial year has been derived from:-

	<b>2024 €</b>	<b>2023 €</b>
Republic of Ireland	<b>396,283</b>	388,354
Rest of the World	<b>134,751</b>	28,962
	<b>531,034</b>	417,316

Income attributable to geographical markets outside of the Republic of Ireland amounted to 25% for the financial year.



## 10. EMPLOYEES AND REMUNERATION

### Number of employees

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

	<b>2024</b>	2023
	<b>Number</b>	Number
Administration	<b>2</b>	3
Management	<b>1</b>	1
Project	<b>3</b>	3
	<b>6</b>	7

The staff costs comprise:

	<b>2024</b>	2023
	<b>€</b>	€
Wages and salaries	<b>269,530</b>	283,595
Social security costs	<b>29,654</b>	31,290
Pension costs	<b>10,870</b>	7,879
	<b>310,054</b>	322,764

## 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.

	<b>2024</b>	2023
	<b>€</b>	€
Wages and salaries	<b>78,000</b>	74,072
Pension costs	<b>3,900</b>	3,704
	<b>81,900</b>	77,776

## 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:

	<b>2024</b>	2023
	<b>Number of Employees</b>	Number of Employees
Salary band €70,000 - €80,000	<u><b>1</b></u>	<u><b>1</b></u>

## 13. INTANGIBLE FIXED ASSETS

	<b>Development Costs</b>
	<b>€</b>
<b>Cost</b>	
At 31 December 2024	<u>9,250</u>
<b>Provision for diminution in value</b>	
At 31 December 2024	<u>9,250</u>
<b>Net book value</b>	
At 31 December 2024	<u><u>-</u></u>

Intangible assets represent the development costs of the website.

## 14. TANGIBLE FIXED ASSETS

	<b>Fixtures and fittings</b>	<b>Equipment</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>Cost</b>			
At 31 December 2024	<u>954</u>	<u>10,233</u>	<u>11,187</u>
<b>Depreciation</b>			
At 1 January 2024	219	8,397	8,616
Charge for the financial year	<u>119</u>	<u>826</u>	<u>945</u>
At 31 December 2024	<u>338</u>	<u>9,223</u>	<u>9,561</u>
<b>Net book value</b>			
At 31 December 2024	<u><b>616</b></u>	<u><b>1,010</b></u>	<u><b>1,626</b></u>
At 31 December 2023	<u>735</u>	<u>1,836</u>	<u>2,571</u>

**15. DEBTORS**

	<b>2024</b>	2023
	<b>€</b>	€
Other debtors	<b>36</b>	4,699
Prepayments	<b>2,597</b>	2,400
Accrued Income	<b>-</b>	2,150
	<b>2,633</b>	9,249

**16. CASH AND CASH EQUIVALENTS**

	<b>2024</b>	2023
	<b>€</b>	€
Cash and bank balances	<b>257,881</b>	138,831
Cash equivalents	<b>271,580</b>	269,160
	<b>529,461</b>	407,991

**17. CREDITORS**

	<b>2024</b>	2023
<b>Amounts falling due within one year</b>	<b>€</b>	€
Trade creditors	<b>9,050</b>	7,581
Taxation and social security costs	<b>6,855</b>	24,497
Other creditors	<b>708</b>	3,831
Accruals	<b>13,709</b>	17,622
Deferred Income	<b>180,541</b>	129,540
	<b>210,863</b>	183,071

**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 €10,870 (2023 - €7,879).

Pension costs of €3,149 are a restricted expense.



**19. KEY GRANTS****Agency**

Government Department

Grant Programme

Purpose of the Grant

Term

Total Fund

Income

Expenditure

Fund deferred at financial year end

Received in the financial year

Capital Grant

Restriction on use

**None**

Department of Justice and Equality

Research and policy

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

2023 to 2025

Total grant award is €491,592.

€163,864 in the financial year

€163,864 in the financial year

€Nil deferred at financial year end (2023: €Nil)

€163,864 received in the financial year

There is no capital element to the grant awarded

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.

**Agency**

Government Department

Grant Programme

Purpose of the Grant

**Pobal**

Department of Rural and Community Development

Scheme to Support National Organisations (SSNO)

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	€87,550 in financial year
Expenditure	€85,561 on related activity in the financial year
Fund deferred at financial year end	€490 deferred at financial year end (2023: €Nil). A deficit of €1,989 was carried forward from 2023.
Received in the financial year	€88,040 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	Of the €87,550 in income, €1,420 was unrestricted.
	Irish Penal Reform Trust CLG is fully tax compliant and holds a current valid tax clearance certificate. Irish Penal Reform Trust CLG is compliant with relevant tax circulars including Circular 44/2006 “Tax Clearance Procedures Grants, Subsidies and Similar Type Payments”.
	Expenditure reports are submitted every 6 months as set out in Agreement.

20. PROJECT AND RESEARCH FUNDING

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

	2024	2023
	€	€
Research and Policy (CFI)	34,394	37,135
Children and Families Initiative (SSGT and KHF)	-	26,349
Children and Families Initiative (Porticus, KHF and CFI)	79,160	56,848
Penal Policy and Law Programme (CFI)	-	22,407
Working with Conviction (IHREC)	1,166	4,574
Neurodiversity (CFI)	7,500	7,500
Access to Justice (IHREC)	5,600	238
Working with Conviction (ODI)	-	4,300
All Island Continuity Funding (CFI)	10,000	-
	137,820	159,351

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. A new phase of this programme began in 2024 and runs until 2027. A total of €208,369 was awarded by the Community Foundation for Ireland and €181,131 is to be spent on related activity, while €27,328 is allocated to overheads.

As of 31 December 2024, €70,659 has been received and €34,394 was spent on related activity. A balance of €36,265 is held in deferred income at 31 December 2024 (2023: €Nil). There was no capital element to the grant awarded. The grant is restricted for these purposes.

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

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

As of 31 December 2024, €215,000 has been received and €141,758 has been used on the programme to date. In 2024, €42,500 was received, and €79,160 was expended on the programme. A balance of €73,242 remains in deferred income at 31 December 2024 (2023: €109,902). 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.

#### **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 2024, €5,830 has been received and €5,830 used over the lifespan of the programme. In 2024, €1,166 was received and spent on related activity and a balance of €Nil remains in deferred income at 31 December 2024 (2023: Nil). 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.

To date €15,000 has been received and spent on the programme. In 2024, €7,500 was spent on related activity and a balance of €Nil remains in deferred income at 31 December 2024 (2023: €7,500). 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.

To date, €5,838 has been received and spent on the programme. In 2024, €3,462 was received and €5,600 was spent on related activity and a balance of €Nil remains in deferred income at 31 December 2024 (2023: €2,138). There was no capital element to the grant awarded. The grant is restricted for these purposes.

#### **All Island Continuity Funding (CFI):**

Irish Penal Reform Trust was awarded €10,000 in 2023 by the Community Foundation for Ireland. The purpose of this funding was to strengthen leadership and coordination across the island in tackling criminal justice issues. IPRT are required to submit progress reports on activities. The programme runs for 2023 and 2024.

In 2024, €10,000 has been received to date and spent on the programme. A balance of €Nil remains in deferred income at 31 December 2024 (2023: €10,000). There was no capital element to the grant awarded. The grant is restricted for these purposes.

#### **Core funding (Rowan Trust):**

In 2024, Irish Penal Reform Trust was awarded €310,000 over a 3 year period from 2024 to 2027, to contribute to the core running costs of the organisation and focus on key areas of core activity. In 2024, €110,000 was received and €10,000 is held in deferred income at 31 December 2024 (2023: €Nil).

**21. FUNDS****21.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>Total Funds €</b>
At 1 January 2023	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
Movement during the financial year	83,768	2,349	86,117
At 31 December 2024	<b>322,857</b>	<b>-</b>	<b>322,857</b>

**21.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	<b>Balance 1 January 2024 €</b>	<b>Income €</b>	<b>Expenditure €</b>	<b>Transfers between funds €</b>	<b>Balance 31 December 2024 €</b>
Restricted Funds	(2,349)	196,260	193,920	9	-
<b>Unrestricted funds</b>					
Unrestricted Funds	239,089	300,412	216,635	(9)	322,857
<b>Total funds</b>	<b>236,740</b>	<b>496,672</b>	<b>410,555</b>	<b>-</b>	<b>322,857</b>

**21.3 ANALYSIS OF NET ASSETS BY FUND**

	<b>Fixed assets - charity use €</b>	<b>Current assets €</b>	<b>Current liabilities €</b>	<b>Total €</b>
Restricted funds	-	179,146	(179,146)	-
Unrestricted general funds	1,626	352,948	(31,717)	322,857
	<b>1,626</b>	<b>532,094</b>	<b>(210,863)</b>	<b>322,857</b>



**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 (2023: €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 (2023: €Nil).

There were no loans advanced to directors during the year nor loans outstanding at 31 December 2024 (2023: €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.

**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. POST BALANCE SHEET EVENTS**

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

**28. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 2 July 2025.

**IRISH PENAL REFORM TRUST**  
**SUPPLEMENTARY INFORMATION**  
**RELATING TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**  
**NOT COVERED BY THE REPORT OF THE AUDITORS**

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****OPERATING STATEMENT**

for the financial year ended 31 December 2024

	<b>Schedule</b>	<b>2024</b> €	2023 €
Income			
- Donations		<b>3,555</b>	2,848
- Core funding - Department of Justice and Equality		<b>163,864</b>	163,864
- Core funding - Rowan Trust		<b>100,000</b>	-
- Membership		<b>1,340</b>	1,720
- Scheme to Support National Organisations (SSNO)		<b>87,550</b>	88,040
- Research and Policy (CFI)		<b>34,394</b>	37,135
- Children and Families Initiative (SSGT and KHF)		-	26,349
- Penal Policy and Law Programme (CFI)		-	22,407
- Children and Families Initiative (Porticus, KHF and CFI)		<b>79,160</b>	56,848
- Working with Conviction (IHREC)		<b>1,166</b>	4,574
- Neurodiversity (CFI)		<b>7,500</b>	7,500
- Access to Justice (IHREC)		<b>5,600</b>	238
- Working with Conviction (ODI)		-	4,300
- All Island Continuity Funding (CFI)		<b>10,000</b>	-
- Other income		<b>2,543</b>	1,493
		<b>496,672</b>	417,316
Cost of generating funds	<b>1</b>	<b>(1,295)</b>	(3,014)
Gross surplus		<b>495,377</b>	414,302
Charitable activities and other expenses	<b>2</b>	<b>(409,260)</b>	(421,923)
<b>Net surplus/(deficit)</b>		<b>86,117</b>	(7,621)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : COST OF GENERATING FUNDS

for the financial year ended 31 December 2024

Cost of Generating Funds

Fundraising	-	74
Communications services	<u>1,295</u>	<u>2,940</u>
	<u>1,295</u>	<u>3,014</u>



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

for the financial year ended 31 December 2024

	<b>2024</b>	2023
	<b>€</b>	€
<b>Expenses</b>		
Wages and salaries	<b>269,530</b>	283,595
Social security costs	<b>29,654</b>	31,290
Staff pension costs	<b>7,721</b>	7,879
Staff training	<b>1,643</b>	2,177
Human resources	<b>1,112</b>	1,066
Rent and utilities	<b>8,062</b>	7,907
Insurance	<b>1,319</b>	1,232
Office equipment	<b>758</b>	1,013
Cleaning	<b>820</b>	823
Repairs and maintenance	<b>516</b>	391
Stationery	<b>2,377</b>	1,567
Postage	<b>853</b>	1,232
Website and social media	<b>3,687</b>	2,203
Prisoner engagement and building alliances	<b>1,425</b>	1,596
Events	<b>1,260</b>	1,761
Campaigns	<b>13,690</b>	-
Telephone and broadband	<b>2,309</b>	2,051
Computer hardware and software	<b>3,424</b>	338
IT support	<b>3,560</b>	4,731
Children and Families Initiative expenses (SSGT and KHF)	-	14,612
Childrens and Families Initiative expenses (Porticus, KHF and CFI)	<b>9,716</b>	144
Children and Families Initiative pension (Porticus, KHF and CFI)	<b>3,149</b>	-
Access to Justice (IHREC)	<b>5,244</b>	-
Working with Conviction expenses (IHREC)	<b>688</b>	4,469
All Island Network Survey expenses (CFI)	<b>5,590</b>	-
Research and Policy expenses (CFI)	-	9,501
Penal Policy and Law Programme expenses (CFI)	-	4,500
Neurodiversity expenses (CFI)	<b>7,500</b>	7,500
Working with Conviction expenses (ODI)	-	4,300
SSNO expenses (Pobal)	-	6,150
Publications and reports	<b>6,359</b>	445
Staff travel	<b>672</b>	522
Other staff expenses	-	102
Meetings	<b>447</b>	607
Volunteer and intern expenses	<b>55</b>	155
Board expenses	<b>647</b>	100
Strategic planning and development	-	1,478
Accountancy	<b>5,756</b>	5,758

Audit fees	<b>6,150</b>	6,458
Bank charges	<b>227</b>	225
Staff welfare	<b>807</b>	-
General expenses	<b>53</b>	97
Membership and subscriptions	<b>1,535</b>	1,313
Depreciation	<b>945</b>	635
	<b><u>409,260</u></b>	<u>421,923</u>





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