Annual Report:

Audited Financial Statements for the financial year ended 31 December 2025

Irish Penal Reform Trust

Irish Penal Reform Trust Annual Report and Audited Financial Statements for the financial year ended 31 December 2025

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 2025.

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 2025.

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 13.

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

Chairperson
Derval McDonagh

Company Secretary
Ashling Golden

Chief Executive Officer (Executive Director)
Saoirse Brady

Charity Number
CHY 11091

Charities Regulatory Authority Number
20029562

Company Registration Number:
218442

Registered Office and Principal Address
MACRO Community Resource Centre
1 Green Street
Dublin 7 D07 X6NR

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

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Chair's Foreword

As Chair of IPRT, it is a privilege to welcome you to our 2025 annual report and to reflect on another important year for the organisation.

I would like to begin by expressing my sincere thanks to my fellow board members. Their commitment to the organisation, and the generous sharing of their skills and experience has supported the work of the team in delivering on our ambitious strategy. Good governance is not simply about structures and processes; it is about the quality of discussion, challenge and collective responsibility that sits behind the decisions we make.

2025 has seen important progress in strengthening our governance and sharpening our strategic direction. At board level we continuously seek to improve how we make decisions, how we stay focused on our strategy and how our precious resources are used to have the most impact. In 2025 we undertook a review of our strategic plan; making sure that we remained on course and that our goals continued to make sense in an ever-changing landscape. The board put plans in place with the team to embrace emerging opportunities and manage the risks from a technological, political and economic standpoint. It gives me great pleasure to thank our board publicly for their commitment to IPRT.

I also want to acknowledge our Executive Director and the entire IPRT team. Their dedication, professionalism and persistence continue to drive the organisation's work. Much of what IPRT achieves happens away from public view, through careful engagement, advocacy, research and relationship-building. The work of seeking reform and standing up for justice is not always easy, and it is not always popular. It can require difficult conversations, challenging established views and speaking up when it would be easier to stay silent. The team continues to do this every day, keeping the rights of people affected by the criminal justice system at the heart of their work.

2025 was particularly special as we celebrated IPRT's 30th anniversary. Three decades of work is a significant achievement, and an opportunity to recognise everyone who has contributed to the organisation's journey; our previous Executive Directors, Chairs, board members and members.

On behalf of the Board, I thank everyone who has supported IPRT throughout the year. Your engagement with us keeps us motivated and grounded, working together for a fairer, more just and humane criminal justice system.

Derval McDonagh,
Chair, IPRT.

Introduction – IPRT Executive Director

2025 saw new prison population records broken and life inside prison walls continued to deteriorate for the thousands of people imprisoned last year. The publication in July 2025 of the European Committee for the Prevention of Torture (CPT) report, painted a stark picture of the state of Irish prisons, sharing many of the concerns that IPRT has highlighted over the last number of years.

At the outset of the year, IPRT was encouraged to see a focus on community-based alternatives in the new Programme for Government with proposed legislation published to expand the use of community service. However, we also noted repeated commitments to expand the prison estate including a pledge to build a prison at Thornton Hall, an initiative that IPRT has long opposed. Despite our expectation that 2025 would deliver the ratification of the Optional Protocol to the UN Convention Against Torture (OPCAT), this has not yet come to pass but we are hopeful that almost two decades after signing the Protocol, Ireland will ratify in the very near future.

Our 30-year anniversary was a particularly important occasion, with the Minister for Justice Jim O'Callaghan TD providing a keynote address. Bringing together founders, former staff and Board members, key stakeholders and our members to mark three decades of reform work and taking stock of hard-won achievements proved to be a special moment for IPRT. It also afforded us the opportunity to look to the future and the significant work still to do. We also celebrated 10 years of the Traveller Justice Initiative as St Stephen's Green Trust passed the baton back to IPRT to host and support the essential work of the Initiative given the disproportionately high numbers of Irish Travellers who come into contact with the criminal justice system.

IPRT's impact is evident in the everyday work that we do to support our members on the ground as well as contributing to public debate on key issues. Presenting to the UN Committee on the Elimination of Discrimination Against Women in Geneva provided an opportunity to shine a spotlight on the challenges and stigma experienced by women in the Irish criminal justice system. It was heartening to see our recommendations reflected in the Committee's recommendations to Ireland.

In 2025, we were particularly proud of our Children and Family Initiative as it entered its final year of dedicated funding to place a greater spotlight on families and children who have a family member in prison. A key highlight was the '*Keep Up Hope*' book launched in May 2025, as we heard directly from the young authors from Bedford Row who – supported by Kid's Own Publishing – described the real-life impact of imprisonment on families and offered sage advice to other children in similar situations. We also sparked necessary and sometimes difficult conversations around pregnant women and new mothers in prison as well as publishing an insightful report – *Paying the Price* – on the financial impact and cost of having a family member in prison.

We were particularly pleased to launch a revitalised, comprehensive, and accessible version of our flagship Progress in the Penal System *(PIPS)* 2024 report noting a marked regression in 11 standards assessed with no change in a further seven. The fact that there was progress in only three standards is indicative of the crisis facing Irish prisons.

I continue to be immensely proud of the IPRT team and the impact that we make for people in the criminal justice system. We could not achieve all that we do without the support of a dedicated and expert Board. I consider myself hugely fortunate to work with colleagues who go above and beyond to effect change. While we said goodbye to Pamela Drumgoole, Ashling Tobin, Michelle Byrne and Tara Hanlon in 2025, we were joined by Niamh McCormack, Tom Lord, Oisín Ó Néill, Siobhán Tracey and officially welcomed Anne Costello to the team.

Finally, we are ever thankful for the support of our funders, members, and friends, without whom none of our work would be possible. While we recognise the challenges we face going into 2026, individuals in prison, their families and those impacted by the wider criminal justice system are at the forefront of our minds and provide us with the inspiration and motivation to continue with our essential work to deliver a just, humane system where detention is a last resort.

Saoirse Brady
September 2026

Directors' Annual Report

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.

Mission, Objectives and Strategy

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.

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

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 and subsequently approved by members at the following AGM. IPRT is committed to ensuring that the Board is representative of Irish society, is gender balanced and has the necessary knowledge and skills to successfully lead the organisation.

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.

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

The following Directors served during 2025

Derval McDonagh, Chairperson, CEO of Inclusion Ireland, Board member since July 2022. Appointed Chairperson in September 2024 and reappointed for a second term in September 2025.

Member of FARHR Subcommittee.
Attended all board meetings in 2025.

Ashling Golden, Company Secretary and Vice Chairperson, Justice Programmes Manager at Solas Project. Board member since January 2022 and reappointed for a second term in September 2025.

Member of Board Nominations Subcommittee
Attended 5 of 6 board meetings in 2025.

Dr Lisa Cuthbert, CEO of Mental Health Ireland and former CEO of PACE (Prevention Accommodation Community Enterprise). Board member since July 2022 and reappointed for a second term in September 2025.

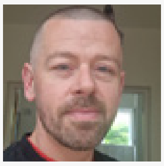
Attended all board meetings in 2025.

David O'Riordan, (Treasurer since November 2025) financial accountant in the financial services industry. Board member since November 2023.

Member of FARHR Subcommittee since September 2022.
Attended all board meetings in 2025.

Amy McArdle, Trust and Safety professional in the tech industry. Board member since January 2024.

Attended 4 of 6 board meetings in 2025.



Dr Liam Thornton, Associate Professor in the School of Law, University College Dublin. Board member since September 2024.

Member of Board Nominations Subcommittee.
Attended 5 of 6 board meetings in 2025.

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

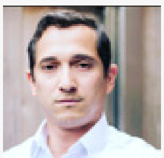
Attended 5 of 6 board meetings in 2025.

Noel Moloney, (IPRT Treasurer until November 2025, now ordinary board member) Head of Compliance of an International Financial Services firm and Accountant. Board member since September 2022 and reappointed for a second term in September 2025.

Member of FARHR Subcommittee.
Attended 3 of 6 board meetings in 2025.

Paula Kearney, community development worker and activist from North Inner City Dublin. She is currently BRIO Team Leader with the SAOL Project. Board member since September 2025.

Joined the board late in the reporting period so did not attend any meetings in 2025.



Juracy Antunes Junyor (resigned December 2025) HR professional with experience across technology, healthcare and finance sectors. Board member since November 2024 and resigned from the Board in December 2025.

Member of FARHR Subcommittee.
Attended 2 of 6 board meetings.

Governance

IPRT engages proactively with legislation, standards and codes which are developed for the sector. It subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)
- The Charities Governance Code submitting our most recent compliance record with our Annual Financial Statements in October 2025.

IPRT has ensured compliance with the Charities Governance Code since its introduction in 2018, submitting our most recent compliance record with our Annual Financial Statements in October 2025. 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 annually.

Responsibility for the day-to-day management and administration of IPRT is delegated to the Executive Director, Saoirse Brady, who is not a member of the Board.

Responsibilities delegated to Executive Director	**Responsibilities reserved for the Board**
Implementation of the strategic plan	Strategic planning
Staff management and oversight	Approval of operational budgets
Leading on programmes and projects	Appointment/removal of auditor
Financial, pricing and administration tasks	Appointment and performance of the Executive Director
Managing organisation in line with policies and procedures and delegations approved by the Board	Appointment of board members and subgroup members
Implementation of the operational plan	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 but is a standing item on each board agenda. The Executive Director provides updates on relevant governance training opportunities throughout the year.

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. Membership in 2025 comprised:

- Derval McDonagh
- Noel Moloney
- David O'Riordan
- Juracy Antunes Junyor

The Subcommittee met five times in 2025. The Executive Director and Chairperson attended all meetings, with the Governance and Administration Officer attending as required to support governance processes.

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. In 2025, an ordinary board member, Dr Liam Thornton, also joined the Subcommittee. The Subcommittee oversees board recruitment and co-options. In 2025, it led the process to fill a vacancy requiring legal practitioner expertise, with interviews taking place in January 2026.

Board meetings

In 2025, between seven and nine directors served on the Board at any given time. The Board met six times including the AGM. Five meetings took place online with the AGM held in person.

Director attendance is reported in the Board of Directors section above. The Executive Director attended all meetings with the Governance and Administration Officer attending as required.

Management

In 2025, 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 (until January 2025)

Tom Lord,
Policy and Research Coordinator (from March 2025)

Niamh McCormack,
Legal Policy and Public Affairs Manager (from April 2025)

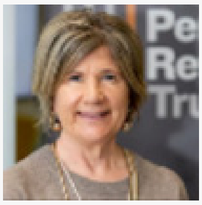
Tara Hanlon,
Governance and Administration Officer (until May 2025)

Oisín Ó Néill,
Governance and Administration Officer (from August 2025)

Ashling Tobin,
Children and Families Initiative Coordinator (until September 2025)

Michelle Byrne,
Communications and Campaigns Coordinator (until April 2025)

Siobhán Tracey,
Communications and Campaigns Lead (from August 2025)



Anne Costello,
Traveller Justice Initiative (TJI) Coordinator, became an IPRT staff member in April 2025 following a secondment from the St Stephen's Green Trust (SSGT) from 1 September 2024.

The Executive Director line-manages the Legal & Public Affairs Manager, Communications and Campaigns Lead and Governance & Administration Officer while the Legal & Public Affairs Manager line-manages the Policy & Research Coordinator and Traveller Justice Initiative Coordinator.

All staff receive regular one-to-one support and formal performance reviews. In 2025, probation reviews were completed for new staff at three months and six months and exit interviews were carried out for departing staff.

Recruitment campaigns took place in January (Policy & Research; Legal & Public Affairs) and June/July (Governance and Administration Officer; Communications & Campaigns Lead). The Communications role title was updated to reflect the seniority and demands of the post. The Children and Families Initiative Coordinator left to take up a new role in September 2025.

Volunteers

IPRT's work is often supported by a team of dedicated Policy and Advocacy Volunteers, typically recruited through academic placement programmes. In 2025, IPRT did not take on a volunteer due to limited staff capacity to provide adequate oversight and management.

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.

Key Reforms that IPRT's work has contributed to:

2012 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

2014 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

2016 Legislation introduced which allows certain minor convictions to become spent after seven years

2017 Ending the imprisonment of 16 and 17-year-old boys in the adult prison system

2019 Halting the progression of a super-prison at Thornton Hall

2019 Opening of a step-down unit for women leaving prison

2021 Enactment of the Parole Act 2019 establishing statutory independent Parole Board and removing parole decisions from ministerial control

2021–2022 The establishment of the High-Level Task Force on mental health and addiction (2021) and strong recommendations for reform arising (2022)

2022 Review of Policy Options for Prison and Penal Reform commits to consider legislating for prison as a last resort and exploring alternatives to imprisonment

2023 Slopping out reduced to eight people, down from 1,000 in 2011

2024 Family Connections Officer appointed by the Irish Prison Service

IPRT Year in Review

IPRT with representatives from the Department of Justice, the Office of the Inspector of Prisons and Trinity College School of Law (March).

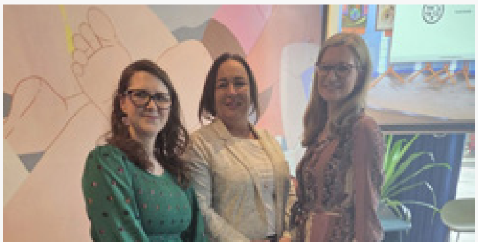
Saoirse Brady and Niamh McCormack, IPRT, meeting Minister for Justice, Home Affairs and Migration, Jim O'Callaghan TD, to discuss penal reform priorities (September).

IPRT celebrating 30 years of championing penal reform (April).

Kathleen O'Meara, IPRT staff and members of the Board of Directors reviewing progress on Strategic Plan 2023–2026 (January).

Niamh McCormack and Saoirse Brady, IPRT, in Geneva to brief the UN Committee on the Elimination of Discrimination Against Women (CEDAW) during its eighth examination of Ireland (June).

Anne Costello, TJI, at a training session with Traveller Liaison Teachers hosted by TJI (February).



Saoirse Brady, IPRT; Annemarie Sweeney, Traveller Outreach Worker; Rachel Lillis at a Probation Service event marking International Women's Day (March).

Liam Herrick, Chief Commissioner, IHREC; Fíona Ní Chinnéide, Deputy Director, Probation Service; Anne Costello, TJI.

A celebration marking 10 years of the Traveller Justice Initiative (April).

Saoirse Brady, IPRT, interviewed for an RTÉ Prime Time segment about the youth justice system (April).

IPRT with fellow civil society representatives in Geneva to brief the UN Committee on the Elimination of Discrimination Against Women (CEDAW) during its eighth examination of Ireland (June).

Niamh McCormack, IPRT, attending presentations from Stakeholder Consultations for the UN Universal Periodic Review (October).

Saoirse Brady, IPRT, and Ann Murphy, The Examiner, at the Shine Mental Health Media Awards (December).

Niamh McCormack, IPRT; Dr Roisin Mulgrew, University of Galway and IPRT board member; Saoirse Brady, IPRT; Tom Lord, IPRT at a joint CPT/ Office of the Inspector of Prisons seminar examining progress since the CPT's official visit (November).

Saoirse Brady, IPRT with Moninne Griffith, Community Foundation Ireland, at the launch of Paying the Price, The Cost and Impact of Imprisonment on Families in Ireland (November).

Saoirse Brady and Niamh McCormack, IPRT, presenting to the Joint Oireachtas Committee on Justice, Home Affairs and Migration on pre-legislative scrutiny of the General Scheme: Criminal Law and Civil Law (Miscellaneous Provisions) Bill 2025 (September).

Niamh McCormack, IPRT; Saoirse Brady, IPRT; Anne Costello, TJI; Governor Joseph Donohue at the Shelton Abbey Carol Service (December).

Saoirse Brady, IPRT; Sheila Connolly, Cork Alliance Centre; Anne Costello, TJI at the Probation Service CBO Forum (September).

Ashling Golden, IPRT Vice-Chair and Chair of PIPS Advisory Group, Tom Lord, IPRT and Saoirse Brady, IPRT; at the launch of Progress in the Penal System (PIPS) 2024 (December).

Celebrating 30 Years


Celebrating 30 years
of the Irish
Penal Reform Trust
Welcome
Address
Panel 1
Panel 2


Irish
Penal
Reform
Trust
30
YEARS

Submissions and Publications in 2025

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 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.

IPRT made the following submissions and publications during 2025, reflecting our work across penal policy, human rights, children's rights, equality and social inclusion:

Irish Penal Reform Trust

Submissions and publications during 2025

Reflecting our work across penal policy, human rights, children's rights, equality and social inclusion

1 — February 2025

IPRT submission to the Sentencing Guidelines and Information Committee consultation on guidelines for crimes committed in the context of an intimate relationship (February 2025)

2 — March 2025

IPRT submission to the Office of the United Nations High Commissioner for Human Rights on human rights and social reintegration (March 2025)

3 — May 2025

IPRT submission to the Department of Children, Disability and Equality on its Statement of Strategy 2025-2027 (May 2025)

4 — May 2025

IPRT submission to the UN Committee on the Elimination of All Forms of Discrimination Against Women (May 2025)

5 — June 2025

IPRT submission on the General Scheme of the Guardianship of Infants (Amendment) Bill 2025 (June 2025)

6 — June 2025

IPRT submission on the General Scheme of the Criminal Law and Civil Law (Miscellaneous Provisions) Bill 2025 (June 2025)

7 — June 2025

IPRT follow-up submission to the UN Committee on the Rights of the Child on Consultation on General Comment No. 27 (June 2025)

8 — June 2025

IPRT submission to the Roadmap for Social Inclusion consultation (June 2025)

9 — July 2025

IPRT submission on the Irish Prison Service Mother and Baby Unit policy (July 2025)

10 — August 2025

IPRT submission on the Children (Amendment) Bill 2024 (August 2025)

11 — August 2025

IPRT submission to the assessment of the efficacy of Irish bail laws (August 2025)

12 — September 2025

IPRT Pre-Budget Submission Budget 2026 (September 2025)

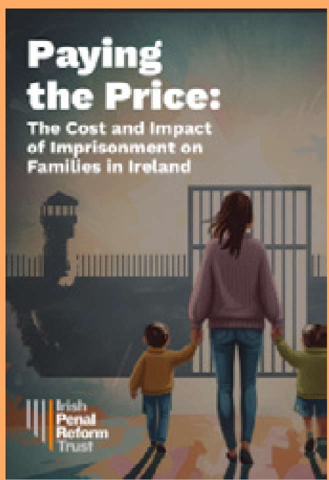
13 — September2025

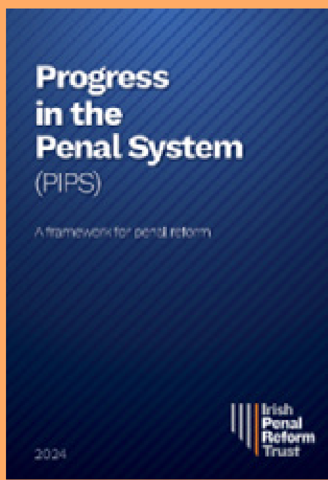
IPRT submission to Oberstown on the Children's Rights Policy Framework (September 2025)

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.

In 2025, IPRT published two key research reports and worked with Kid's Own Publishing to support the publication of a book by children with a parent in prison.





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

Strategic Report on Activities and Impacts

Our *Strategic Plan 2023-2026* outlines areas for action to bring about our long-term goals. This section expands on activities, achievements and performance in 2025 that align with our goals and objectives.

Strategic 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.

IPRT continued to shine a spotlight on human rights concerns and potential breaches of dignity in both the adult criminal justice system and the youth justice system.

Strengthening Oversight Through Engagement with the Council of Europe's CPT

IPRT's engagement with the Council of Europe's Committee for the Prevention of Torture (CPT) demonstrated the organisation's strategic role in strengthening independent oversight and highlighting deteriorating conditions across the prison system.

Ahead of the CPT's visit, IPRT provided a confidential briefing and met with CPT members to outline key concerns, including overcrowding, inadequate mental-health provision, and weaknesses in complaints and monitoring systems. When the CPT published its report in July 2025, many of IPRT's long-standing concerns were reflected in its findings.

IPRT ensured the report received national attention. We highlighted the most pressing issues in the media and convened a high-level public panel discussion featuring the Chief Inspector of Prisons, Irish Human Rights and Equality Commission (IHREC), and academic experts. The discussion underscored the need for stronger independent inspection powers, improved mental-health responses, and a complaints system that protects people in prison from reprisals. Speakers also emphasised that overcrowding cannot be solved by expanding prison capacity alone; it requires a broader shift in penal policy.

Later in the year, IPRT contributed to a joint CPT/ Office of the Inspector of Prisons workshop examining the limited progress made since the Committee's official visit. Across these engagements, IPRT played a central role in connecting domestic oversight bodies, civil society, and international human-rights mechanisms — ensuring that CPT findings translate into public awareness, policy debate, and pressure for meaningful reform.

Rebecca Keatinge (IHREC), Saoirse Brady (IPRT), Mark Kelly (Chief Inspector of Prisons), and Professor Mary Rogan (TCD) at IPRT's panel discussion on the CPT report.

Key Activities

Engagement with Joint Oireachtas Committee on Justice, Home Affairs and Migration

- Submission and presentation to the Committee on the General Scheme of the Criminal Law and Civil Law (Miscellaneous Provisions) Bill 2025 supporting sentencing reform and the expansion of community service orders while also opposing the introduction of incapacitant (pepper) spray in prisons due to its potential to cause serious harm or injury and the challenges to using it in a confined, shared space against people with potential vulnerabilities.
- The Committee's report echoed IPRT's concerns and recommended the full removal of the proposed provision to introduce incapacitant spray and supported IPRT's calls to strengthen provisions around extending community service.
- Submission on the General Scheme of the Guardianship of Infants (Amendment) Bill 2025, emphasising the rights and best interests of children affected by fatal domestic violence or parental imprisonment.

Youth Justice

- Submission and appearance before the Committee on the Children (Amendment) Bill 2024, welcoming proposed reforms and identifying opportunities to align Ireland's youth justice system with international human rights standards.

Impact

- IPRT's work in 2025 informed and strengthened human rights-based approaches across the criminal justice system.
- IPRT highlighted recommendations of the European Committee on the Prevention of Torture following its official visit to Ireland in May 2024.
- IPRT's asks reflected in new *Programme for Government: Securing Ireland's Future* including:
  - Clear focus on legislating to extend the use of community-based sanctions
  - Commitment to ratify the Optional Protocol to the Convention Against Torture (OPCAT)
  - Continued implementation of the recommendations of the Taskforce on Mental Health and Addiction
  - Continued roll-out of the voluntary restorative justice programme nationwide
  - Investment in youth justice initiatives to divert young people away from criminality

Niamh McCormack presenting to the UN Committee on the Elimination of Discrimination Against Women (CEDAW)

Irish civil society delegation in Geneva to attend Ireland's examination by the UN CEDAW

Ireland's Examination before CEDAW (June 2025)

In June, IPRT travelled to Geneva to brief the UN Committee on the Elimination of Discrimination Against Women (CEDAW) during its eighth examination of Ireland. We highlighted critical concerns including severe overcrowding in women's prisons, the increased number of pregnant women imprisoned, the overrepresentation of Traveller women in the criminal justice system, and the disproportionate use of short sentences.

Impact

The Committee's concluding observations echoed IPRT's evidence, calling for immediate measures to address overcrowding, ensure human rights compliant conditions, establish an open prison for women, and expand community-based sanctions.

ACTION 1.2:

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

IPRT continued to advocate for community-based responses and reduced reliance on imprisonment, with a particular focus on remand, bail, mental health supports, and reintegration.

Key Activities

Bail and remand reform

- IPRT made written representations to the Staines review on the impact of pre-trial detention on overcrowding, conditions, and access to services and recommending improved mental health responses through increased low secure psychiatric capacity and clearer diversion pathways.
- Commissioned external research on the increased use of pre-trial detention in Ireland (publication in 2026).

Budget 2026 Advocacy

Pre Budget Submission called for targeted investment including:

- **€1m** for mental health and disability needs assessment
- **€500k** to upskill Prison Officers in mental health support
- **€300k** for a pilot Supported Bail Service for women
- **€270k** for community alternatives to prison
- **€450k** for OPCAT implementation bodies
- **€1m** for supports for children and families of people in prison
- **€1m** for reintegration supports including secure accommodation

Circulated to all Oireachtas members and influenced opposition party asks.

Ministerial engagement - Minister for Justice, Home Affairs and Migration

IPRT continued to engage constructively with Minister Jim O'Callaghan TD in 2025.

In April 2025, the Minister delivered the keynote address at IPRT's 30-year anniversary event.

In May, at Bedford Row in Limerick, the Minister met the young authors of Keep Up Hope, IPRT's joint publication with Kids' Own Publishing, where the children outlined how prison visits could be made more child-friendly.

In September, Executive Director Saoirse Brady and Legal and Public Affairs Manager Niamh McCormack met with the Minister to discuss penal reform priorities including the importance of expanding community-based sanctions for less serious and non-violent offences. IPRT also raised concerns from the CPT report including overcrowding, human rights standards, and accountability.

Left to right: Noeline Blackwell, Minister O'Callaghan and Saoirse Brady

Left to right: Niamh McCormack, IPRT, Minister for Justice, Jim O'Callaghan and Saoirse Brady, IPRT

Progress in the Penal System (PIPS) 2024

Progress in the Penal System (PIPS) is IPRT's flagship annual assessment of Ireland's penal system. The 2024 edition provided an independent evaluation against 35 human-rights-based standards, offering a clear, evidence-led picture of how the system is performing and where urgent reform is required.

PIPS 2024 highlighted a series of escalating concerns: a record prison population, severe overcrowding, deteriorating conditions, and the highest number of deaths in custody ever recorded. These findings reinforced IPRT's long-standing warnings about the consequences of over-reliance on imprisonment and the need for sustained investment in alternatives, oversight, and rights-based practice.

The launch event brought together key justice and oversight bodies — IHREC, Criminal Justice Inspection Northern Ireland, the Irish Prison Service, and experts with lived experience — reflecting the report's credibility and its role as a shared reference point for policy and operational debate. Their contributions underscored the importance of transparency, accountability, and coordinated action across the penal system.

PIPS continues to receive high-level engagement from the Irish Prison Service, the Probation Service, and the National Forensic Mental Health Service. This sustained buy-in demonstrates the report's influence and its value as a tool for tracking progress, identifying systemic challenges, and driving human-rights-based reform.

Left to right: Tom Lord, IPRT, Saoirse Brady, IPRT, Robert Cullen (MA student with lived experience of the prison system), Ashling Golden, Justice Programme Manager, Solas Project, Liam Herrick, Chief Commissioner, IHREC, Darina Ryan-Pilkington, Manager, Risk & Compliance, Irish Prison Service, Sam Gluckstein, Senior Expert Advisor to the Office of the Inspector of Prisons on OPCAT, Jacqui Durkin, Chief Inspector, Criminal Justice Inspection NI.

Youth justice engagement

- Participated in Youth Justice Strategy Advisory Group meetings.
- Attended consultation on extending diversion to young people aged 18–24.
- Presented at international youth justice conference (Austria) and ACJRD annual conference for criminal justice agencies.
- Engaged in Penal Reform International roundtables on procedural rights of children in digitalised hearings.

Impact

IPRT's work in 2025 strengthened the case for community-based responses, highlighted the consequences of overreliance on remand and short sentences, and ensured that alternatives to custody remained central to political and policy discussions. Specific examples of IPRT's impact included:

- Garnered extensive media coverage on alternatives to custody and widening the debate to include diversion and community-based supports;
- Informed findings and some of IPRT's recommendations reflected in Staines Review;
- Budget 2026 saw a 11.2 per cent increase in the Probation Service budget and ring-fenced funding announced to establish a bail support scheme for women.

ACTION 1.3:

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

IPRT continued to promote social integration by supporting families affected by imprisonment, strengthening reintegration pathways, and ensuring that lived experience informed policy and practice.

Keep Up Hope — Children's Voices at the Centre of Penal Reform

In May 2025, IPRT and Kids' Own Publishing launched Keep Up Hope the first Irish book written by children with a parent in prison, for children with a parent in prison. Through their own words and drawings, the young authors offer a rare and powerful insight into the realities of parental imprisonment: the pain of separation, the challenges of staying connected, and the everyday impact on family life.

Senator Lynn Ruane launched the book in the Ark, with video messages from Dr Niall Muldoon (Ombudsman for Children) and Philip D. Jaffé (Vice Chair, UN Committee on the Rights of the Child). The young authors were the centre of the event, speaking directly about their experiences and the practical steps the Irish Prison Service could take to better support children with a parent in prison.

Following the launch, the children and their families joined IPRT in Leinster House to meet Deputies Gary Gannon and Mary Lou McDonald, highlighting the urgent need for child centred reform. They later met Minister for Justice Jim O'Callaghan in Bedford Row, Limerick, highlighting how prison visits could be made more child friendly.

Impact

This project ensured that children's voices — often unheard in criminal justice policy development — were brought directly into national decision-making spaces. It strengthened IPRT's advocacy for family-focused reform and demonstrated the importance of child-centred approaches to imprisonment.

Louise Hollan, Interim CEO of Kid's Own, Senator Lynn Ruane, Saoirse Brady, IPRT, Ashling Tobin, IPRT.

Key Activities

UN submission on social reintegration

- Submission to the Office of the UN High Commissioner for Human Rights on the social reintegration of people released from detention and those subject to non-custodial measures.

Children and Families Initiative

- Growth of Network supporting children and families affected by imprisonment to 44 members (31 organisations, six academics, five experts by experience) and held two meetings in 2025.
- Submission to the Irish Prison Service on the draft mother and baby policy.
- IPRT travelled as part of a multi-agency delegation to visit Hope Street in Southampton, exploring international best practice for women and children in the criminal justice system.

Pregnant women and sentencing roundtable

- IPRT convened a high-level roundtable with senior decision-makers from government, statutory agencies, the judiciary, academia, and other stakeholders and expert speakers to respond to the increase in the number of pregnant women and new mothers in prison.
- Chaired by Vivian Geiran with presentations from Dr Shona Minson (leading academic on maternal sentencing and member of Women's Justice Board, UK) and Ruthanne Barry (Global Group of Experts by Experience, Penal Reform International), participants explored international best practices including alternatives to custody and sentencing guidelines that prioritise non-custodial approaches for pregnant women and new mothers.
- Follow up engagement with Matt Carthy TD, Chair of the Oireachtas Committee on Justice and highlighted key issues with Minister for Justice, Jim O'Callaghan TD.

Screening of *This is a Prison*

On the same day as the roundtable, IPRT hosted a private screening in the Irish Film Institute of *This is a Prison*, a documentary about the new Limerick Women's Prison with featured contributions from IPRT as well as key stakeholders. The film was produced before the prison opened and exceeded capacity three weeks after it opened.

Paying the Price report launch

- In November 2025, IPRT launched *Paying the Price – The Cost and Impact of Imprisonment on Families in Ireland* authored by Dr Sara Singleton of TASC which highlights the financial, social, and emotional burdens faced by families when a family member is imprisoned.
- Event chaired by Moninne Griffith (Community Foundation Ireland) with expert panel contributions from Koulla Yiasouma (Chair of the National Advisory Council on Children and Young People), Dr Patricia Keilthy (Ombudsman for Children's Office), and Dr Naomi Feely (Children's Rights Alliance).
- The report and discussion emphasised the need for a compassionate, child-centred policy response.

Koulla Yiasouma, Chair of Young Ireland, Dr Tricia Keilthy, Head of Policy, OCO, Dr Naomi Feely, Policy Director, Children's Rights Alliance, Saoirse Brady, IPRT, Dr Sara Singleton, Head of Public Education, TASC and Moninne Griffith, Community Foundation Ireland.

Impact

- IPRT's work in 2025 strengthened national understanding of the social and familial consequences of imprisonment, amplified lived experience, and advanced the case for child centred and community-based approaches to justice.
- The roundtable culminated in a clear consensus that prisons are fundamentally unsuitable environments for pregnant women and early motherhood and highlighted the pressing need for sentencing guidelines for this cohort.

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 continued to challenge misconceptions about people in the criminal justice system by engaging directly with the legal community, policymakers, media and the wider public, ensuring that evidence-based perspectives remained central to public debate.

Key Activities

Legal community engagement

- IPRT presented at the Bar Council's *On the Margins* event (May), focusing on deprivation of liberty.
- Presented alongside Professor Tom O'Malley at an ICCL/Bar Council event on sentencing and prison overcrowding (June).
- Presented at the ACJRD annual conference on the use of technology and electronic tagging as an alternative to custody.
- Executive Director attended the Law Society of Ireland's inaugural summer school.

IPRT 30-year anniversary event

- Minister for Justice Jim O'Callaghan TD, provided the keynote address at a celebration held at Trinity Business School marking 30 years of championing penal reform.
- Noeline Blackwell chaired two panel discussions, featuring founders, former Executive Directors and former Chairpersons to discuss IPRT's long history and lasting impact.
- President Michael D. Higgins and Council of Europe Commissioner for Human Rights, Michael O'Flaherty provided messages of support and congratulations. Lived experience and expertise was represented in the form of a poem written by Robert Cullen with closing music provided by the SAOL Project choir.
- More than 100 attendees, including senior officials from the Department of Justice, Irish Prison Service, Probation Service and judiciary took part in the day.

TJI Coordinator Anne Costello addressing the TJI 10-year anniversary event

Traveller Justice Initiative (TJI) 10-year celebration

- IPRT and St Stephen's Green Trust hosted an event to mark 10 years of the Traveller Justice Initiative highlighting the disproportionate representation of Travellers in the criminal justice system and the importance of long term, community-led approaches.
- IPRT acknowledged SSGT's leadership and celebrated the work of TJI Coordinator Anne Costello as she joined the IPRT team.

Communications and public engagement

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 maintained a strong and consistent communications presence in 2025 even during several months without a dedicated communications function.

Communications at a Glance

Issued three editions of the IPRT ebulletin and a print version for prison members.

Website recorded approx. 86,000 page visits (30,000 new users).

Extensive media engagement:

more than **154** print/online stories and radio, podcast and TV appearances – more than double the previous year.

Linkedin following increased by 692 to 4,252
More than 162,800 impressions.

Instagram following increased by 71.4%
Approx 1,500 followers.

TV appearances included

- Virgin Media
- RTÉ Prime Time
- RTÉ News

Radio appearances included

- Newstalk
- RTÉ Radio One
- Today FM
- IPRT's first Irish language broadcast on Adhmhaidin (Radio na Gaeltachta).

Featured in major outlets including:

The Irish Times, Irish Independent, Irish Examiner, The Sunday Times, The Journal, Irish Legal News, Law Gazette and numerous regional publications.

THE IRISH TIMES | Irish Independent | Irish Examiner
SUNDAY TIMES | THE JOURNAL | IRISH LEGAL NEWS
LAWGAZETTE | *and numerous regional publications*

Podcast engagement

- We continued to extend our audience through podcasts, featuring as the main guest on three longform platforms, including The Mick Clifford Podcast, the award-winning The Fifth Court podcast, The Echo Chamber podcast and the Irish Times In the News Podcast.

Social media and digital reach

- Continued active use of X (formerly Twitter), though engagement declined later in the year.
- Facebook following remained stable (approx. 2,165).
- Instagram following grew by 7.14% (approx. 1,500 followers), with reach increasing by 8.4%.
- LinkedIn following increased by 692 to 4,252, with more than 162,800 impressions — now IPRT's primary social media channel.
- Uploaded three YouTube videos, including the CPT panel discussion and 30-year anniversary highlights, reaching 1,154 views.

Impact

- IPRT's 30-year anniversary event provided a rare opportunity to bring together leaders across justice, human rights and academia, reinforcing IPRT's reputation as a trusted, authoritative voice in penal reform (see photos on pages 20 and 21).
- IPRT's communications, legal engagement and public outreach in 2025 significantly strengthened public understanding of penal reform issues, challenged misconceptions, and ensured that evidence- informed perspectives remained visible across national media, legal forums and public debate.
- Continued to highlight the unacceptable record levels of overcrowding in the prison system and keeping the issue on the political agenda.

ACTION 1.5:

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

IPRT continued to build strategic alliances, share expertise, and mobilise partners across the justice, human rights and community sectors, strengthening collective capacity to drive evidence-based reform.

Key Activities

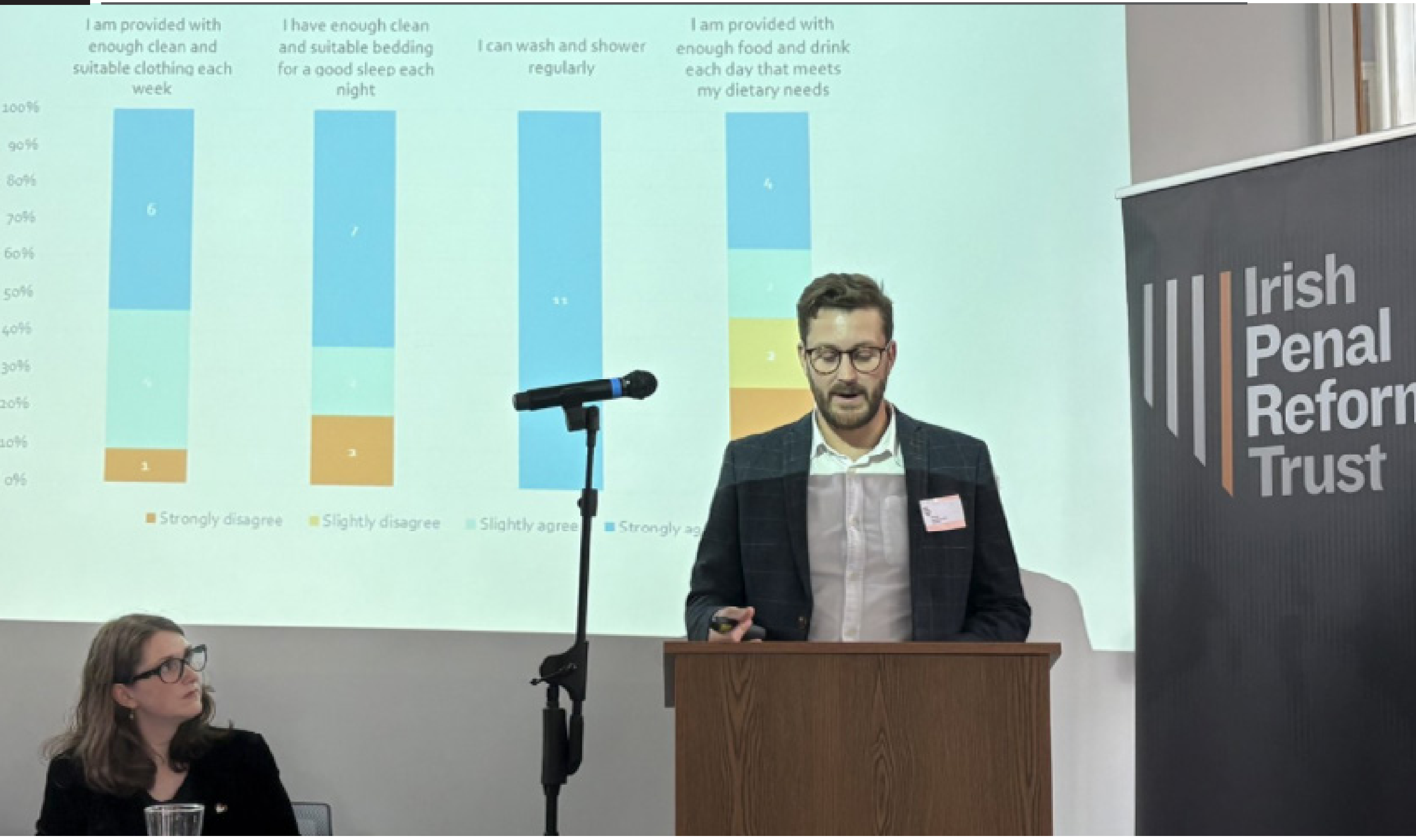
Sector conferences and expert panels

- The Executive Director spoke at the National Women's Council conference on Housing Precarity, Homelessness and Violence against Women and Girls in September, highlighting the experience of women in the criminal justice system.
- Executive Director presented at the SAOL Project conference entitled Messy: The Intersectional Lives of Women Who Use Drugs and Alcohol in November.

Prison member survey

IPRT issues a survey each year to our members in prison to better understand the issues that matter to them to inform our advocacy work.

Responses received from 11 participants across six prisons (including one woman), with sentences ranging from 15 months to life.



IPRT's Tom Lord sharing the results of the prison survey at the IPRT 2025 AGM

People were asked to respond to 31 statements across six themes including:

1. Prison conditions
2. Staff and complaints
3. Prison safety and discrimination
4. Health and wellbeing
5. Purposeful activity and family contact
6. Sentence planning and release

- Access to health services, complaints and rehabilitation were identified as key areas for improvement.
- Most respondents did not feel involved in sentence planning and fewer than half felt prepared for release.

Strategic alliances and networks

- 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.
- In 2025, 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.
- IPRT also joined a coalition of organisations working on issues related to the EU Pact on Migration led by the Irish Refugee Council.

Engagement with oversight bodies and justice agencies

- 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.
- The IPRT team had meetings with senior leadership of the IPS, including the Director General, the Director of Operations and the Director of Care and Rehabilitation.
- Executive Director presented to the new Chair and staff of the Parole Board.
- IPRT presented to eight groups of Recruit Prison Officers as part of their induction training.
- Executive Director and the TJI Coordinator attended the Community Based Organisation (CBO) forum hosted by the Probation Service in October 2025.

Impact

- IPRT's strategic engagement in 2025 broadened the organisation's influence, deepened collaboration across the justice and community sectors, and enhanced collective capacity to advocate for humane, rights based and effective responses within the criminal justice system.

Sean Egan BL; Dr Ian Marder, Maynooth University; Niamh McCormack, IPRT; Saoirse Brady, IPRT; Valerie McAllorum Ryan; Claire McEvoy, Irish Council for Civil Liberties; Dr Louise Forde, Brunel University (November).

Niamh McCormack attending presentations from Stakeholder Consultations for UN Periodic Review (October).

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.

IPRT continued to uphold the highest standards of governance, accountability and regulatory compliance, ensuring robust systems and practices across the organisation.

Key Activities

Regulatory compliance

- IPRT is registered with the Companies Registration Office (CRO Number 21844) and has submitted a full clean statutory audit, the Charities Regulatory Authority (RCN 20029562), and is registered as a charity with the Revenue Commissioners (CHY Number 11091).
- All returns filed to the Register of Lobbying.
- Recorded full compliance with the Charities Governance Code in 2025 and continues to meet all relevant regulatory reporting requirements.

Organisational systems and policies

- Continued review of organisational policies with the Board to ensure best practice is adopted including updating the staff handbook.
- Board recruitment for gaps in expertise will take place as necessary in 2026.

Strategic plan review

Joint staff and board mid-term review of our strategic plan facilitated by Kathleen O'Meara, the independent consultant who developed the plan.

Financial Governance

- Continued production of FRS 102 SORP compliant accounts. 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.
- 2024 accounts, prepared by Mary-Louise O'Loughlin Chartered Accountant, were approved at the IPRT AGM in September 2025 and submitted to the Companies Registration Office.
- IPRT's independent auditors Whelan Dowling & Associates found the 2024 financial statements to give a true and fair view of the state of affairs of IPRT and comply with the Companies Act 2014.
- In line with their funding agreement, Pobal undertook an audit between February and April 2025 with no major issues identified. All management points were brought before the board and remedied within the timeframe set out by Pobal.
- The FARHR Committee consults in advance of each board meeting, and updated management accounts are shared with the whole board

Impact

- IPRT maintained strong governance and financial integrity throughout 2025, reinforcing trust among funders, partners and stakeholders and ensuring the organisation remains accountable, transparent and resilient.

IPRT Chairperson Derval McDonagh and Executive Director Saoirse Brady at the 2025 IPRT AGM

ACTION 2.2:

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

IPRT continued to strengthen organisational capacity, support staff through periods of transition, and invest in systems that promote a positive, high performing workplace, with a focus on adapting to changes in our team and strengthening capacity.

Key Activities

Team structure and staffing

- Six staff members engaged at various points across 2025 working in legal and public affairs, policy and research, communications, children and families of people in prison, governance, and administrative support.
- Traveller Justice Initiative Coordinator formally joined the team in April 2025 with staff transitions across policy, communications and governance and administrative roles.
- Legal and Public Affairs Manager post reinstated in April 2025 through core funding.

Team development and wellbeing

- In September, IPRT held a full-day off-site team session to reflect on achievements and plan for final quarter of 2025 and 2026.
- In November, the team undertook DISC profile analysis to support different styles of working and to facilitate stronger team communication.

HR systems and processes

- Continued use of HR Locker, a human resources software system to help manage IPRT's HR processes and to streamline HR processes.
- Hirehive, an associated software system, used to support recruitment during the year.
- IPRT continued to facilitate hybrid working for all staff throughout the period in line with board-approved policy.

Impact

Despite staffing transitions, IPRT maintained a committed, high performing team and strengthened internal systems to support staff wellbeing, collaboration and organisational resilience.

ACTION 2.3:

IPRT will continue to be a sustainable and independent organisation.

IPRT continued to secure diverse funding streams, strengthen financial sustainability, and protect organisational independence.

Key Activities

Sustainability: Core and multi-annual funding

- 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. Pobal SSNO funding 2022-2025 which funds the Executive Director role is extended for all grantees until June 2026 and an application for next cycle of multi-annual funding submitted in December 2025.

Department of Justice funding

- IPRT secured a renewed grant from the Department of Justice in early 2023 to support core costs of the organisation,
- Funding was renewed annually for a period of three years with business case underway to be submitted in early 2026.

Philanthropic partnerships

Philanthropic funding remained essential to maintaining IPRT's independence and delivering on our strategic goals.

- The Community Foundation for Ireland continues to be a close partner, supporting initiatives including funding our Policy and Research Coordinator post 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 provided funding for two further research projects that were commissioned in 2025, with two reports due for publication in 2026.
- 2025 was the third 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. An independent evaluation was commissioned and conducted in 2025 to inform next steps.

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 across key categories 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 choosing to pledge their support over three years. This continues to provide flexible funding that strengthened responsiveness and independence.

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;
- distribution of membership information at relevant events and posting membership information to people upon request; and
- re-starting prison visits and hosting in-person events which allowed more opportunities to engage with potential members.

Prison member engagement

- Annual prisoner member survey to our members in prison distributed in August 2025.
- Survey responses contributed directly to AGM discussions and informed policy positions.

Impacts

To summarise, IPRT strengthened its organisational sustainability and independence in 2025, maintaining diverse and secure funding streams, deepening philanthropic partnerships, and ensuring that robust governance systems and financial controls remained firmly in place.

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 and each impact is recorded under the relevant strategic action.

Challenges:

The primary challenge for IPRT over this period has been staff capacity 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 considering 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 the context of the general election.

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. 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 2025; 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 2026, work will remain ongoing to review current funding streams and identify future potential opportunities for funding.

Financial Review

In 2025, 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.

Expenditure

IPRT's expenditure (beyond core organisational expenditure such as rent) reflects our core objectives of research, awareness raising and targeted advocacy. Expenditure in 2025 can be closely linked to the achievements detailed above. The following illustrates how expenditure helped to achieve objectives:

i. Salaries for essential roles in advocacy, media, communications, research, policy, legal and public affairs and governance.
ii. Research and Publications form the basis of our evidence-informed recommendations and contribute to the organisation's reputation for expertise.
iii. Events to build awareness both among the immediate target group, but also among the wider public.
iv. Website and information provision act as an invaluable resource and provide a hub of relevant research and emerging policy developments.
v. Fundraising which is essential to maintain our project income and many of our research projects.

Financial Results

At the end of the financial year the charity had gross assets of €720,937 (2024 - €533,720) and gross liabilities of €356,117 (2024 - €210,863). The net assets of the charity have increased by €41,963.

Reserves Position and Policy

IPRT's Reserves Policy requires reserves to be maintained at a level between six and nne months' core expenditure to ensure 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. 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 identify, pre-empt and minimise or prevent any risks to the successful operation of our organisation.

Unrestricted reserves of €364,820 are free reserves. Free reserves equate to approximately 11 months' core expenditure.

Irish
Penal
Reform
Trust

Principal Risks and Uncertainties

As part of IPRT's commitment to the Governance Code and best practice for the community and voluntary sector, the Board ensures that IPRT prepares a full and detailed risk management policy and plan annually which the Executive Director is responsible for implementing.

Our risk register identifies key risks in different areas, and scores these according to likelihood of occurrence, and potential impact, which combined provide an overall risk score. The plan also identifies the controls in place to mitigate each risk, together with actions underway or plans to reduce the level of risk further, and designated owners of those actions. The Board and Executive Director regularly review the risk register.

The key risks identified in 2025 are outlined below:

Risk	Risk Factor	Mitigation
Changes to government policy on penal policy or attitudes to voluntary sector could negatively impact operations	Likelihood: High Impact: High	Monitor legal, regulatory, and political changes. Monitor public opinion. Membership of umbrella bodies that can support against unwelcome changes.
Reduction or withdrawal of key core funding sources and other funding	Likelihood: Medium Impact: High	Meet all funder commitments. Deepen relationships with funders and diversify income streams. Develop updated fundraising and sustainability strategy in 2026.
Public perceptions of civil society organisations and potential reputational damage	Likelihood: High Impact: Medium	Ensure transparency in our advocacy work. Compliant with all reporting requirements. Clear in our messaging around our vision, mission and objectives.
Staff retention with competition from other sectors	Likelihood: Low Impact: High	Ensure salaries in line with most recent salary scales for community and voluntary sector. In 2025 commissioned an independent benchmarking review of salaries and benefits and will implement recommendations in 2026.

Plans for Future Periods

The current *Strategic Plan 2023-2026* approved by the Board in January 2023, will come to an end in 2026. It has provided IPRT with a clear roadmap but in 2026 we will engage in a reflection process and develop a new strategic plan for 2027 onwards. While the 2025 Programme for Government reflected some of our key priorities around community-based sanctions, it also focused on prison expansion which is likely to remain a challenge. The pressures on the prison system raise significant human rights concerns and IPRT will identify key issues to highlight over the course of 2026.

IPRT has been in receipt of multi-annual funding from diverse sources and while certain core funding is secure for 2026, we will seek to renew two significant funding sources to support the organisation's operations and functions. It will be important to seek other independent funding streams to ensure that we can maintain high-quality output and achieve our aims. While it was intended that a new Fundraising and Sustainability Strategy would be a focus for 2025, instead the year focused on securing new streams of project funding from the European Commission with one successful grant awarded at the end of 2025. The Strategy will now be developed in 2026.

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 2026 following the approved change to the memorandum and articles of incorporation to include a separate category for associate membership. There will be a particular focus on the development of a new membership strategy and a focus on growing our membership and donation base in 2026.

In 2025, IPRT completed the necessary legal process in line with the Charities Act to ensure that there is a person with lived experience on our board. IPRT will continue to ensure that diversity, lived experience and expertise is represented at board level. One key area of work will be expanding how we incorporate living and lived experience of the criminal justice system into our strategy as well as our everyday work.

In 2026, IPRT will seek to undertake a number of actions to grow internal staff capacity where possible, put in place a staff talent and retention strategy and redevelop our website to make it more accessible and user-friendly.

Financial Performance Indicators (KPIs)

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)

2025: €186,098 (2024: €121,470)

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. The company has sufficient cash reserves.

ii) Cash balances at period end

2025: €715,559 (2024: €529,461)

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

iii) Balance of reserves at period end

2025: €364,820 (2024: €322,857)

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 2025 are to be drawn down for use in 2026 and beyond.

iv) Number of months of free reserves held at period end

2025: 11 months (2024: 11 months)

As described in the Reserves Policy, free reserves are a measure of the resources available to IPRT, to allow it to continue its core operations during a period of unforeseen financial difficulty. At 31 December 2025, 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

2025: 58% (2024: 67%)

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

Going Concern

The directors continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2026 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.

As of 31 December 2025, the organisation had:

- cash and cash equivalents of €715,559 and
- unrestricted reserves of €364,820 as of 31 December 2025.

Also, additional grants have been identified and applications made.

The Directors are satisfied 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. 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:

- Core funding of IPRT is expected to remain similar to prior years.
- Commitments from two major donors are in place to 2027 which will cover operational costs;
- Current reserve figures are exceed nine months operational costs;
- Applications are underway to source additional funding;
- Risks will be managed through cost reduction strategies and continued engagement with funders;
- Core costs can be reduced in certain areas.

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

Taxation Status

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

The Auditors

The auditors, Whelan Dowling & Associates, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

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

Accounting Records

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

Approved by the Board of Directors on 6/5/2026 and signed on its behalf by:

David O'Riordan
Director

Derval McDonagh
Director

Irish Penal Reform Trust DIRECTORS' RESPONSIBILITIES STATEMENT for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

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

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

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the Board of Directors on 6/5/2026 and signed on its behalf by:

David O'Riordan
Director

Derval McDonagh
Director

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

Report on the audit of the financial statements

We have audited the charity financial statements of Irish Penal Reform Trust ('the Charity') for the financial year ended 31 December 2025 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 2025 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

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.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 58, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is provided in the appendix to this report, located at page 26, 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.

Darren Carrick FCA
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

6/5/2026

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.

Financial Statements

Irish Penal Reform Trust
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Donations and legacies	5.1	219,149	86,736	305,885	270,179	86,130	356,309
Charitable activities							
Other grants and funding	5.2	34,752	210,192	244,944	27,690	110,130	137,820
Other income	5.3	1,910	-	1,910	2,543	-	2,543
Total incoming resources		255,811	296,928	552,739	300,412	196,260	496,672
Expenditure							
Raising funds	6.1	11,170	22,294	33,464	37,558	21,036	58,594
Charitable activities	6.2	202,371	274,634	477,005	178,797	172,884	351,681
Other expenditure	6.3	307	-	307	280	-	280
Total Expenditure		213,848	296,928	510,776	216,635	193,920	410,555
Net income/(expenditure)		41,963	-	41,963	83,777	2,340	86,117
Transfers between funds		-	-	-	(9)	9	-
Net movement in funds for the financial year		41,963	-	41,963	83,768	2,349	86,117
Reconciliation of funds:							
Total funds beginning of the year	21	322,857	-	322,857	239,089	(2,349)	236,740
Total funds at the end of the year		364,820	-	364,820	322,857	-	322,857

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 6/5/2026 **and signed on its behalf by:**

David O'Riordan
Director

Derval McDonagh
Director

Irish Penal Reform Trust
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	**14**	**1,832**	1,626
Current Assets			
Debtors	**15**	**3,546**	2,633
Cash and cash equivalents	**16**	**715,559**	529,461
		719,105	532,094
Creditors: Amounts falling due within one year	**17**	**(356,117)**	(210,863)
Net Current Assets		**362,988**	321,231
Total Assets less Current Liabilities		**364,820**	322,857
Funds			
General fund (unrestricted)		**364,820**	322,857
Total funds	**21**	**364,820**	322,857

Approved by the Board of Directors on 6/5/2026 and signed on its behalf by:

David O'Riordan
Director

Derval McDonagh
Director

Irish Penal Reform Trust
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		**41,963**	86,117
Adjustments for:			
Depreciation		**838**	945
		42,801	87,062
Movements in working capital:			
Movement in debtors		**(913)**	6,616
Movement in creditors		**145,254**	27,792
Cash generated from operations		**187,142**	121,470
Cash flows from investing activities			
Payments to acquire tangible assets		**(1,044)**	-
Net increase in cash and cash equivalents		**186,098**	121,470
Cash and cash equivalents at the beginning of the year		**529,461**	407,991
Cash and cash equivalents at the end of the year	**16**	**715,559**	529,461

Irish Penal Reform Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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 2025 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.

continued

Irish Penal Reform Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

continued

Irish Penal Reform Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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”.

continued

Irish Penal Reform Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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 credited to the Statement of Financial Activities when received or receivable, whichever is the earlier.

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.

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.

continued

Irish Penal Reform Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Going Concern:

The directors continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2026 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 €715,559 and unrestricted reserves of €364,820 as of 31 December 2025. 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:
- Core funding of IPRT is expected to remain similar to prior years based on current market assessment. Commitments from two major donors are in place to 2027 which will cover operational costs;
- Current reserve figures are more than nine months operational costs;
- Applications are underway to source additional funding;
- Risks to the company will be managed through cost reduction strategies and continued engagement with funders and if necessary, core costs can be reduced in certain areas.

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

4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

5. INCOME

5.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Core funding	215,008	86,736	301,744	351,414
Membership	1,940	-	1,940	1,340
Donations	2,201	-	2,201	3,555
	219,149	86,736	305,885	356,309

5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Grants from governments and other co-funders:				
Project activities	34,752	210,192	244,944	137,820

5.3 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Other income	1,910	-	1,910	2,543

continued

Irish Penal Reform Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

6. EXPENDITURE

6.1 RAISING FUNDS	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €
Fundraising expenses	610	-	32,854	33,464	58,594

6.2 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €
Project activities	160,059	-	74,743	234,802	164,186
Research activities	11,506	-	54,178	65,684	103,221
Public relations and awareness	39,999	-	136,520	176,519	84,274
	211,564	-	265,441	477,005	351,681

6.3 OTHER EXPENDITURE	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €
Other expenses	-	307	-	307	280

6.4 SUPPORT COSTS	Cost of Raising Funds €	Charitable Activities €	2025 €	2024 €
Audit fees	308	5,842	6,150	6,150
Board expenses	96	1,824	579	647
Professional services	474	9,020	10,835	5,756
Premises and administration	2,988	56,761	59,749	30,612
Salaries and staff costs	28,988	191,994	220,982	233,302
	32,854	265,441	298,295	276,467

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

7. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2025 €	2024 €
Audit fees	Staff time	6,150	6,150
Board expenses	Staff time	579	647
Professional services	Staff time	10,835	5,756
Premises and administration	Staff time	59,749	30,612
Salaries and staff costs	Staff time	220,982	233,302
		298,295	276,467

8. NET INCOME

	2025 €	2024 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	838	945
Auditor's remuneration:		
- audit services	6,150	6,150

continued

Irish Penal Reform Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

9. INCOME

Income for the financial year has been derived from:-

	2025	2024
	€	€
Republic of Ireland	**458,209**	396,283
Rest of the World	**94,530**	134,751
	552,739	531,034

Income attributable to geographical markets outside of the Republic of Ireland amounted to 17% for the financial year (2024: 25%).

10. EMPLOYEES AND REMUNERATION

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

	2025	2024
	Number	Number
Administration	**1**	2
Management	**1**	1
Project	**3**	3
	5	6

The staff costs comprise:	**2025**	2024
	€	€
Wages and salaries	**286,794**	269,530
Social security costs	**31,926**	29,654
Pension costs	**9,211**	10,870
	327,931	310,054

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.

	2025	2024
	€	€
Wages and salaries	**82,541**	78,000
Pension costs	**4,127**	3,900
	86,668	81,900

continued

Irish Penal Reform Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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:

	2025 Number of Employees	2024 Number of Employees
Salary band €80,000 - €90,000	**1**	-
Salary band €70,000 - €80,000	**-**	1

13. INTANGIBLE FIXED ASSETS

	Development Costs €
Cost	
At 31 December 2025	9,250
Provision for diminution in value	
At 31 December 2025	9,250
Net book value	
At 31 December 2025	-

Intangible assets represent the development costs of the website.

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings €	**Equipment €**	**Total €**
Cost			
At 1 January 2025	954	10,233	11,187
Additions	-	1,044	1,044
Disposals	-	(1,902)	(1,902)
At 31 December 2025	954	9,375	10,329
Depreciation			
At 1 January 2025	338	9,223	9,561
Charge for the financial year	119	719	838
On disposals	-	(1,902)	(1,902)
At 31 December 2025	457	8,040	8,497
Net book value			
At 31 December 2025	**497**	**1,335**	**1,832**
At 31 December 2024	616	1,010	1,626

continued

Irish Penal Reform Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

15. DEBTORS

	2025 €	2024 €
Other debtors	-	36
Prepayments	3,546	2,597
	3,546	2,633

16. CASH AND CASH EQUIVALENTS

	2025 €	2024 €
Cash and bank balances	442,066	257,881
Cash equivalents	273,493	271,580
	715,559	529,461

17. CREDITORS
Amounts falling due within one year

	2025 €	2024 €
Trade creditors	37,143	9,050
Taxation and social security costs	9,427	6,855
Other creditors	650	708
Accruals	11,041	13,709
Deferred Income	297,856	180,541
	356,117	210,863

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 €9,211 (2024 - €10,870).

Pension costs of €2,869 are a restricted expense (2024: €3,149).

19. 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.

	2025 €	2024 €
Research and Advocacy (CFI)	60,834	34,394
Core Funding and Staff Development (Rowan Trust)	55,285	100,000
Children and Families Initiative (Porticus, KHF and CFI)	64,253	79,160
Pre-Trial Detention (CFI)	12,023	-
Social Deprivation and Crime (CFI)	12,303	-
Detention Houses (Rescaled)	2,147	-
	206,845	213,554

Research and Advocacy (CFI):

The purpose of this funding was to maintain a research and policy post and produce an annual publication on Progress in the Penal System (PIPS). IPRT are required to submit periodic interim reports, and a final report on progress and activities. The programme 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 €27,238 is allocated to overheads.

continued

Irish Penal Reform Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

As of 31 December 2025, €138,847 has been received and €95,228 was spent on related activity and overheads. A balance of €43,619 is held in deferred income at 31 December 2025 (2024: €36,265). There was no capital element to the grant awarded. The grant not including overheads is restricted for these purposes.

Core Funding and Staff Development (Rowan Trust):

Irish Penal Reform Trust was awarded €310,000 in 2024 by Rowan Trust for a 3 year period, for the purposes of core activities and staff development. IPRT are required to submit a final report on progress and activities. The funding runs from 2024 to 2027.

As of 31 December 2025, €210,000 has been received to date and used on core activities and staff development. In 2025, €100,000 was received. A balance of €4,110 remains in deferred income at 31 December 2025 for staff development (2024: €10,000) and a balance of €50,305 for core funding (2024: €Nil). There was no capital element to the grant awarded. The staff development 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 complete in early 2026.

As of 31 December 2025, €277,500 has been received to date, of which €242,011 has been applied directly to programme activity and overheads. Of the remaining balance, €35,489 is allocated to direct programme delivery in addition to overhead-related provisions. There was no capital element to the grant awarded. The grant not including overheads is restricted for these purposes.

Pre-Trial Detention (CFI):

In 2024, Irish Penal Reform Trust received €26,163 from Community Foundation for Ireland. The purpose of this funding is to examine pre-trial detention practices and potential alternatives. IPRT are required to submit a progress report. The programme runs from 2024 to 2025.

To date, €12,023 has been spent on the programme including overheads. At 31 December 2025, a balance of €14,140 remains in deferred income (2024: €26,163). There was no capital element to the grant awarded. The grant not including overheads is restricted for these purposes.

Social Deprivation and Crime (CFI):

Irish Penal Reform Trust was awarded €28,463 in 2024 by the Community Foundation for Ireland. The purpose of this funding is to explore the link between social deprivation and crime. IPRT are required to submit an interim and final report on progress and activities. The programme runs from 2024 and has been extended to complete in 2026.

€28,463 has been received and €12,303 spent on the programme including overheads. A balance of €16,160 remains in deferred income at 31 December 2025 (2024: €28,463). There was no capital element to the grant awarded. The grant not including overheads is restricted for these purposes.

Detention Houses (Rescaled):

Irish Penal Reform Trust received €2,419 in 2024 from Rescaled. The purpose of this funding is to examine detention houses. IPRT are required to publish a report on their analysis. The programme runs from 2024 to 2025.

To date, €2,147 has been spent on the programme. A balance of €272 remains in deferred income at 31 December 2025 (2024: €2,419). There was no capital element to the grant awarded. The grant is restricted for these purposes.

continued

Irish Penal Reform Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

20. KEY GRANTS

Government Department	**Department of Justice, Home Affairs and Migration**
Agency	None
Grant Programme	Research and policy
Purpose of the Grant	Core funding is provided by the Department of Justice, Home Affairs and Migration to support research and policy work undertaken by IPRT in the areas of penal reform and the rights of prisoners, and in so doing, support the various programmes and initiatives undertaken by the charity in the achievement of its aims and objectives. Costs are analysed in the supplementary information.
Term	2023 to 2025
Total Fund	Total grant award is €491,592
Income	€163,864 in the financial year
Expenditure	€163,864 in the financial year
Fund deferred at financial year end	€Nil deferred at financial year end (2024: €Nil)
Received in the financial year	€163,864 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is unrestricted for these purposes.
	Irish Penal Reform Trust CLG is fully tax compliant and holds a current valid tax clearance certificate. Irish Penal Reform Trust CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"
	An agreed workplan is submitted prior to funding being granted, and an annual report is submitted each year.

continued

Irish Penal Reform Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Government Department	**Department of Justice, Home Affairs and Migration**
Agency	Irish Prison Service and Probation Service
Grant Programme	Travellers Justice Initiative
Purpose of the Grant	The purpose of this programme is to study the needs and circumstances of travellers in the criminal justice system. In April 2025, IPRT assumed responsibility for the Travellers Justice Initiative programme, which was previously administered by SSGT.
Term	Annual
Total Fund	Total grant award for 2025 is €92,216
Income	€87,430 in the financial year
Expenditure	€87,430 in the financial year
Fund deferred at financial year end	€17,287 deferred at financial year end (2024: €3,500)
Received in the financial year	€101,217 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	Of the €87,430 income, €17,500 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 each year.

continued

Irish Penal Reform Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Government Department	**Department of Rural and Community Development**
Agency	Pobal
Grant Programme	Scheme to Support National Organisations (SSNO)
Purpose of the Grant	Funding is provided by the Scheme to Support National Organisations (SSNO) to support the various programmes and initiatives undertaken by the charity in the achievement of its aims and objectives. Costs are analysed in the supplementary information. The primary aim of the scheme is to provide funding to support the core costs of a broad range of national organisations in the Community and Voluntary sector, around a number of strategic priorities. Priority is given under SSNO to supporting national organisations who work directly, or indirectly, with disadvantaged target groups. Costs associated with this programme are shown separately and represent salary costs. There was one full-time person employed under this scheme.
Term	July 2022 and extended to December 2025
Total Fund	Total grant award is €308,139
Income	€88,185 in the financial year
Expenditure	€88,185 in the financial year
Fund deferred at financial year end	€345 deferred at financial year end (2024: €490)
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 €88,185 income, €1,449 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.

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continued

Irish Penal Reform Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Government Department	**European Commission**
Agency	Rescaled
Grant Programme	FRAME
Purpose of the Grant	Funding is provided by Rescaled to create a framework for the monitoring and assessment of small scale detention. Costs are analysed in the supplementary information.
Term	2025 to 2027
Total Fund	Total grant award is €51,910
Income	€364 in the financial year
Expenditure	€364 in the financial year
Fund deferred at financial year end	€41,065 deferred at financial year end (2024: €Nil)
Received in the financial year	€41,429 received in the financial year
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted 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"
	Expenditure reports are submitted periodically.

21. FUNDS

21.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Total Funds €
At 1 January 2024	239,089	236,740
Movement during the financial year	83,768	86,117
At 31 December 2024	322,857	322,857
Movement during the financial year	41,963	41,963
At 31 December 2025	**364,820**	**364,820**

21.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2025 €
Restricted Funds	-	296,928	296,928	-	-
Unrestricted funds					
Unrestricted Funds	322,857	255,811	213,848	-	364,820
Total funds	**322,857**	**552,739**	**510,776**	**-**	**364,820**

continued

Irish Penal Reform Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

21.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	€	€	€	€
Restricted funds	-	200,566	**(200,566)**	-
Unrestricted general funds	1,832	518,539	**(155,551)**	364,820
	1,832	**719,105**	**(356,117)**	**364,820**

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 (2024: €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 (2024: €Nil).

There were no loans advanced to directors during the year nor loans outstanding at 31 December 2025 (2024: €Nil). The directors are also members of the charity and pay membership fees to IPRT.

26. COMPARATIVE RECLASSIFICATION

Certain income previously included within Donations and Legacies has been reclassified to Other Grants and Funding to better reflect the nature of the income.

In the prior year, €27,690 has been reclassified from Donations and Legacies to Other Grants and Funding.

This reclassification has no impact on total income, net movement in funds, or fund balances.

27. POST BALANCE SHEET EVENTS

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

28. 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.

continued

Irish Penal Reform Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

29. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on ....
6/5/2026

IRISH PENAL REFORM TRUST

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

Irish Penal Reform Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 December 2025

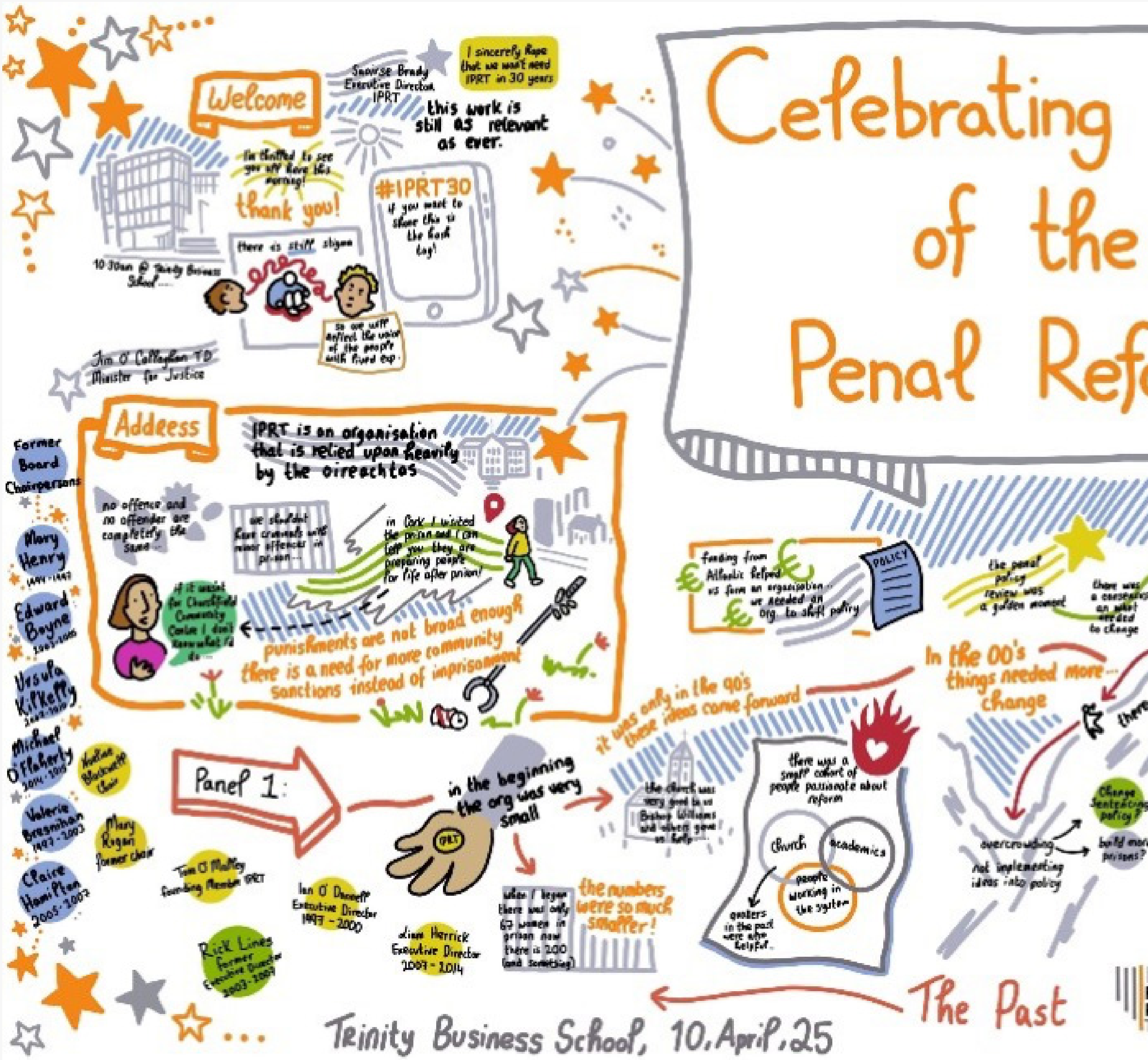
	Schedule	**2025** €	2024 €
Income			
- Donations		**2,201**	3,555
- Core funding (Department of Justice and Equality)		**163,864**	163,864
- Core funding (Rowan Trust)		**49,695**	100,000
- Membership		**1,940**	1,340
- Scheme to Support National Organisations (SSNO)		**88,185**	87,550
- Travellers Justice Initiative (IPS/PS and Porticus)		**87,430**	-
- Research and Policy (CFI)		**60,834**	34,394
- Pre-Trial Detention (CFI)		**12,023**	-
- Social Deprivation and Crime (CFI)		**12,303**	-
- Children and Families Initiative (Porticus, KHF and CFI)		**64,253**	79,160
- Working with Conviction (IHREC)		**-**	1,166
- Neurodiversity (CFI)		**-**	7,500
- Access to Justice (IHREC)		**-**	5,600
- All Island Continuity Funding (CFI)		**-**	10,000
- Staff development (Rowan Trust)		**5,590**	-
- Detention Houses (Rescaled)		**2,147**	-
- FRAME (EC)		**364**	-
- Other income		**1,910**	2,543
		552,739	496,672
Cost of generating funds	**1**	**-**	(1,295)
Gross surplus		**552,739**	495,377
Charitable activities and other expenses	**2**	**(510,776)**	(409,260)
Net surplus		**41,963**	86,117

Irish Penal Reform Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF GENERATING FUNDS
for the financial year ended 31 December 2025

	2025	2024
	€	€
Cost of Generating Funds		
Communications services	**-**	1,295
	-	1,295

Irish Penal Reform Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2025

	2025	2024
	€	€
Expenses		
Wages and salaries	**286,794**	269,530
Social security costs	**31,926**	29,654
Staff pension costs	**9,211**	10,870
Staff training	**2,474**	1,643
Human resources	**2,065**	1,112
Rent and utilities	**8,527**	8,062
Insurance	**1,440**	1,319
Office equipment	**435**	758
Cleaning	**783**	820
Repairs and maintenance	**728**	516
Stationery	**1,151**	2,377
Postage	**1,291**	853
Marketing and advertising	**4,487**	-
Website and social media	**18,355**	3,687
Prisoner engagement and building alliances	**523**	1,425
Events	**402**	1,260
Campaigns	**-**	13,690
30th Anniversary	**8,250**	-
Research	**221**	-
Staff development	**5,589**	-
Telephone and broadband	**3,211**	2,309
Computer hardware and software	**1,369**	3,424
IT support	**5,460**	3,560
Children and Families Initiative expenses	**20,924**	9,716
Access to Justice	**-**	5,244
Working with Conviction expenses	**-**	688
All Island Network Survey expenses	**-**	5,590
Research and Policy expenses	**7,782**	-
Social Deprivation and Crime expenses	**8,590**	-
Pre-Trial Detention expenses	**8,610**	-
Neurodiversity expenses	**-**	7,500
Travellers Justice Initiative expenses	**41,914**	-
Publications and reports	**1,058**	6,359
Staff travel	**2,918**	672
Other staff expenses	**2,376**	-
Meetings	**1,057**	447
Volunteer and intern expenses	**-**	55
Board expenses	**579**	647
Strategic planning and development	**2,769**	-
Legal and professional	**1,341**	-
Accountancy	**6,725**	5,756
Audit fees	**6,150**	6,150
Bank charges	**307**	227
Staff welfare	**-**	807
General expenses	**-**	53
Membership and subscriptions	**2,146**	1,535
Depreciation	**838**	945
	510,776	409,260


Celebrating
of the
Penal Ref
Welcome
Saoirse Brady
Executive Director
IPRT
I sincerely hope that we won't need IPRT in 30 years
this work is still as relevant as ever.
thank you!
#IPRT30
if you want to share this is the hash tag!
there is still stigma
10:30am @ Trinity Business School....
Jim O' Callaghan TD
Minister for Justice
Address
IPRT is an organisation that is relied upon heavily by the oireachtas
no offence and no offender are completely the same...
we shouldn't have criminals with minor offences in prison...
in Cork I visited the prison and I can tell you they are preparing people for life after prison!
punishments are not broad enough
there is a need for more community sanctions instead of imprisonment
Former Board Chairpersons
Mary Henry
Edward Boyne
Ursula Kilkelly
Michael O'Flaherty
Valerie Bresnihan
Claire Hamilton
Mary Rogan
Former chair
Tom O'Malley
Founding Member IPRT
Ian O' Donnell
Executive Director
1997 - 2000
Liam Herrick
Executive Director
2007 - 2014
Rick Lines
Former Executive Director
2003-2007
Panel 1:
in the beginning the org was very small
IPRT
the numbers were so much smaller!
it was only in the 90's these ideas came forward
there was a small cohort of people passionate about reform
Church
academics
people working in the system
policy
the penal policy review was a golden moment
In the 00's things needed more change
overcrowding
not implementing ideas into policy
The Past
Trinity Business School, 10. April. 25


30 years
Irish
orm Trust
Roberts' Story
a POEM
"practice values rather than professing them"
Brené Brown
Change of approach = safer society
IPRT
an organisation that lives its Values
Denis McDonagh Current Chair of IPRT Board
REPORT
created around 2006
IPRT will be focusing on this today
Whole of Gov. Approach
originally a good idea. young adults need specialist approaches
IPRT has contributed to a shifting of policy narrative...
evidence based...
changed lives of people in prison
the building blocks are there NOW!
it's about implementation
its a person with Courage makes Change
James Timpson
Closure of St. Patricks Prison
CLOSED
a good thing
The Numbers in Community Service are not up
it's so important
Research!
Collaboration!
Advice for today...
shifting the dial... its not just a justice issue
Fiona Ní Chinnéide Executive Director 2010 - 2012
The Ethos was to seek the truth.....
You are still human in prison!
funding
decided to get state funding
there was fears that it would curb our independent voice
IPRT focuses on human rights
IPRT Strengths
stakeholder engagement report
the boards are strong
Panel 2
the Recent Past 10's, 20's
Saoirse Brady Current Executive Director
Seamus Taylor Chair of IPRT Board 2015 - 2024
Deirdre Malone Executive Director
Irish Penal Reform Trust
robyn deasy

Irish Penal Reform Trust

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