

Company registration number: 556438

**Release Prison Partnership Limited
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited financial statements

for the financial period ended 31 December 2022

Release Prison Partnership Limited
(A Company Limited by Guarantee and not having Share Capital)

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Release Prison Partnership Limited
Company limited by guarantee

Directors and other information

Directors

Patrick McRann
Allan Kilpatrick - Retired 02/12/2022
Fiona Daly
Brian Gallagher
Ellis Rowland
Fr. Patrick Joseph Collins - Retired 02/12/2022
Raymond Kenny

Secretary

Fiona Daly

Company number

556438

Registered office

SPADE Enterprise Centre
North King Street
Dublin 7

Business address

SPADE Enterprise Centre
North King Street
Dublin 7
Certified Public accountants & registered auditors

Accountants

J.P. O'Donohoe & Company
Newmarket House
Newmarket Square
The Coombe
Dublin 8

Bankers

Bank of Ireland
33-34 Arran Quay
Smithfield, Dublin 7, D07 YP98
Dublin 7
D07 YP98

Release Prison Partnership Limited
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Directors report

The directors present their annual report and the unaudited financial statements of the company for the financial period ended 31 December 2022.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Patrick McRann
Allan Kilpatrick
Fiona Daly
Brian Gallagher
Ellis Rowland
Fr. Patrick Joseph Collins
Raymond Kenny

Principal activities

Release started life as a church in-reach to Arbour Hill prison around 25 years ago. The intent was to bring fellowship through music and bible study each Sunday.

In 2014 we decided to enlarge the work, vision and activity and increasing the number of prisons we could visit. Our key activity was the Alpha Course, a basic course in understanding Christianity which is endorsed by all the main churches.

Our organisation rebranded as RELEASE in 2015 and we introduced a range of prison in-reach training courses e.g. The Communications Skills Course and an Addiction Recovery course. From this we grew a Mentoring service to prisoners and ex-prisoners and assisted them in planning for reintegration, employment, accommodation and occasionally some family mediation.

This work has been severely impacted by Covid19 mainly due to lack of access to prison buildings and community lockdowns.

Governance Code and Constitution:

Significant progress was made this year in our campaign to be fully compliant with the Governance Code as directed by the Charity Regulator Authority. All our policies were reviewed and updated in 2021. In line with the Charities Regulator requirements we also completed the Charities Regulator Compliance Record in 2021.

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Directors report (continued)

Strategic Review

The organisation undertook a strategic review in early 2021 and a final strategic plan for the 5 years from 2021 to 2026 was agreed at the November Board meeting.

The new strategic plan is based on the review of Activity from 2015 - 2021, renewed aims and objectives, our affiliation to Prison Fellowship International and changing circumstances in our relationship with our statutory and community partners. This review and plan prompted a constitutional review which will be presented at the organisations AGM in April 2023.

Key points of the new Strategy

- o Volunteer recruitment across Ireland
- o Employment of a full time paid Operations Manager
- o Development of services in Cork, Limerick, Castlerea and Midlands, which will involve recruiting and training local teams with head office support
- o Seeking a programme partnership with Wheatfield / Cloverhill prisons.
- o A new focus on Restorative Justice through the introduction of the Sycamore Tree (STP) as lead project for all prisons in Ireland, commencing with a pilot project in Dublin
- o Upskill all volunteers to lead, teach and facilitate both Sycamore Tree Project and Communications Skills courses
- o Recruiting and training of mentors to assist ex-offenders in reintegration, addiction recovery and employment objectives.
- o Build a new solid partnership with the Probation Service and Irish Prison Service based on the Restorative Justice capability of Release
- o New Logo and Image to reflect change in approach

Administration:

The administration team has been depleted due to the long-term absence of our chairman, Pat McRann. However, Pat Hyland has stepped up to take on more responsibility and the addition of Terry-Lynne Mireault to staff in July has made it easier for us to keep on top of the regular and urgent tasks. We were further blessed by having two peer interns providing IT and Design services for both Release and our new social enterprise, New Creation Cleaning Services. We are deeply grateful to them and their leader Philip Larragy for their commitment, dedication and loyal service this year.

Finance:

Our finances are holding strong mainly due to the key gift / grant of €26,620 we received from Olivemount Trust to support the introduction of Sycamore Tree Restorative Justice course.

Total income for the year was €55,000. Most of this is made up from Grants & Donations and a contribution from the EU for participation in an Erasmus + project. Plan B

Total expenditure was €49,000. The main expenditure items were Office Rental, Travel for training in UK and participation in the EU Erasmus+ project and staff salaries.

Some of our income and expenditure will relate to the setting up of our first Social Enterprise, New Creation Cleaning Services.

Volunteers:

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Directors report (continued)

During the early part of the year we continued to train a volunteer team for service in Cork prison. In November we recruited and are training 8 new volunteers for deployment in different areas of our ministry and operations. Some of these may become Mentors, Life Coaches, Course Facilitators and Christmas Hope workers and office volunteers.

We have commenced a new volunteer recruitment campaign with a specific emphasis on the Sycamore Tree Program. Roles include: Tutors and Facilitators for Sycamore Tree Project (STP). A teaching qualification is desirable for our new Tutors. Each Tutor will lead a team of 5/8 facilitators.

Training:

The bulk of our training effort in 2022 was invested in the Sycamore Tree training program for Tutors and Facilitators. This involved 10 team visits to Altcourse Prison in Liverpool. Our volunteers endured significant hardship through visits that started with leaving home at 4am and returning home after midnight most days. Our trainer is Stephen Hawkins who is a consummate professional with extremely high standards. He assisted us all in developing our skills, learning about practical restorative justice and leading a faith course in a secular environment. The fruit of this training was seen during our current pilot course at Mountjoy.

Programmes:

CORK

In February we commenced training with a new team hoping to work in the Cork prison. In addition to basic volunteer training the team have completed tutor and facilitator training for our Cornerstone Communication Skills course. This 6 module course is designed to give prisoners new levels of communication skills which will enable them to make a better presentation of their abilities when seeking reintegration opportunities whilst in custody and on return to the community. We are grateful for the assistance of, John Coonan who have helped us develop the Cornerstone over the past 3 years and provided high quality practical training for the Cork team.

Cloverhill

During Covid-19 lockdowns we continued to engage with CloverHill remand prison where we assess and recommend remand prisoners who are seeking residential addiction recovery course placements. These courses vary from 7 weeks at the Lantern to 16 months at Tiglin. These assessments are also used as references in court as to the good intention of the person on remand to become reformed.

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Directors report (continued)

EU Funded Erasmus+ Project - Plan B

in early summer 2022 we commenced our involvement in an EU Erasmus+ project entitled "A Plan B for better integration of ex-offenders" which continues into mid-2023. Our partners in this small-scale project are located in Italy, Portugal, Turkey and Ireland.

The Plan B project has the general objective of contributing to the improvement of the quality of life of prisoners and promoting their social and occupational reintegration. In particular, the specific objective is to increase the development capacity of the organisations and the skills of the personnel who work daily with prisoners or ex-prisoners. The proposed activities are oriented towards the exchange of good practices, the transfer of know-how, procedures, guidelines between operators who work closely with prisoners on a daily basis.

Local contribution

In Ireland we hosted a visit from the project partners from Italy, Portugal, Turkey and arranged Plan B Erasmus+ dinner and presentation evening that included a wide range of presentations from persons from across Ireland who directly or indirectly support prisoners or ex-prisoners. This successful event enabled Ireland and its Plan B partners to gain an awareness of and connected with a number of organisations that provided [or directly the] rehabilitation of ex-prisoners into society.

What Erasmus+ did for us

In the first instance we are grateful for the funding which allowed us to put a project team together which could then travel to other EU partner countries to learn and share together.

The delivery of our public meeting in Dublin in July 2022, gave us a new profile among the statutory and voluntary civil society community and opened many doors to further learning opportunities with existing social enterprises. Since launching this project, we have received local and national attention in social media and on national radio. To learn more about this project please visit <https://www.release.ie/plan-b-erasmus-2022> for an edited video of this event.

Social Enterprise Project

Our Erasmus+ experience kicked off the revival of Release's dormant social enterprise strategy project. This project is led by Paul Donoghue, who is part of the Release Plan B Erasmus+ team and founder of the social enterprise. The first major project was the inception of "New Creation Cleaning Services", formed as a social enterprise and a not-for-profit company. It was designed to be a "side-by-side" work training and rehabilitation service, focusing on the reintegration of the trainees who would otherwise be far from joining the labour market.

This initiative creates new opportunities in education, training and employment for people coming from social disadvantages, addiction and offending backgrounds. This is achieved through the means of providing external cleaning services for commercial buildings and private homes, whilst supporting trainees through;

- o Mentoring;
- o Skills Development;
- o Addiction Recovery Support; and
- o Employment Progression.

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Directors report (continued)

New Creation will strive to always be the best it can be, offer a top- quality service at competitive prices whilst providing A1 service to customers who support its reintegration objectives. Please visit www.NewCreationCleaningServices.ie for more information on this project.

Christmas Hope:

Finally, our first Christmas Hope pilot project was launched in early December. This project is aimed at providing the families of prison members with toys for their children and a basic food hamper to those in need. The idea is to help prisoners connect, bring hope and cheer to their families during this Christmas season. This was a pilot run for 10 families from which we gained insight into how to scale the project up to a rollout to 50 families in 2023.

So far as the directors are aware, there is no relevant audit information of which the company's statutory auditors are unaware, and the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the Registered Office.

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Directors responsibilities statement

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

Irish company law requires the directors to prepare financial statements for each financial period. 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 company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Release Prison Partnership Limited
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Accountants' Report to the board of directors
on the Unaudited financial statements of Release Prison Partnership Limited

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, statement of income and retained earnings, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this 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 company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial period ended 31 December 2022 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial period and of its profit or loss for that financial period, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial period.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

J.P. O'Donohoe & Company
Certified Public accountants & registered auditors

Newmarket House
Newmarket Square
The Coombe
Dublin 8

Release Prison Partnership Limited
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Profit and loss account
Financial period ended 31 December 2022

Note	Year ending 31/12/22 €	Year ending 31/12/21 €
Turnover	60,465	28,890
Gross profit	<u>60,465</u>	<u>28,890</u>
Administrative expenses	(50,917)	(15,531)
Operating profit	<u>9,548</u>	<u>13,359</u>
Profit before taxation	<u>9,548</u>	<u>13,359</u>
Tax on profit	-	-
Profit for the financial period	<u><u>9,548</u></u>	<u><u>13,359</u></u>

The company has no other recognised items of income and expenses other than the results for the financial period as set out above.

The notes on pages 13 to 17 form part of these financial statements.

Release Prison Partnership Limited
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Statement of income and retained earnings
Financial period ended 31 December 2022

	Year ending 31/12/22 €	Year ending 31/12/21 €
Profit for the financial period	9,548	13,359
Retained earnings at the start of the financial period	<u>58,533</u>	<u>45,174</u>
Retained earnings at the end of the financial period	<u><u>68,081</u></u>	<u><u>58,533</u></u>

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Balance sheet
As at 31 December 2022

	Note	31/12/22 €	€	31/12/21 €	€
Fixed assets					
Tangible assets	7	2,282		824	
			2,282		824
Current assets					
Debtors	8	4,398		4,171	
Cash at bank and in hand		63,117		55,987	
		67,515		60,158	
Creditors: amounts falling due within one year	9	(1,716)		(2,449)	
Net current assets			65,799		57,709
Total assets less current liabilities			68,081		58,533
Net assets			<u>68,081</u>		<u>58,533</u>
Capital and reserves					
Profit and loss account			68,081		58,533
Members funds			<u>68,081</u>		<u>58,533</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Release Prison Partnership Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

The notes on pages 13 to 17 form part of these financial statements.

Release Prison Partnership Limited
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Balance sheet (continued)
As at 31 December 2022

These financial statements were approved by the board of directors on and signed on behalf of the board by:

Patrick McRann
Director

Fiona Daly
Director

The notes on pages 13 to 17 form part of these financial statements.

Release Prison Partnership Limited
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Notes to the financial statements
Financial period ended 31 December 2022

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is SPADE Enterprise Centre, North King Street, Dublin 7.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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Notes to the financial statements (continued)
Financial period ended 31 December 2022

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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Notes to the financial statements (continued)
Financial period ended 31 December 2022

Financial instruments

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

4. Limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €2.

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Notes to the financial statements (continued)
Financial period ended 31 December 2022

5. Staff costs

The average number of persons employed by the company during the financial period, including the directors was 1 (2021: -).

The aggregate payroll costs incurred during the financial period were:

	Year ending 31/12/22	Year ending 31/12/21
	€	€
Wages and salaries	10,500	-
Social insurance costs	924	-
	<u>11,424</u>	<u>-</u>

6. Appropriations of profit and loss account

	31/12/22	31/12/21
	€	€
At the start of the financial period	58,533	45,174
Profit for the financial period	9,548	13,359
At the end of the financial period	<u>68,081</u>	<u>58,533</u>

7. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2022	4,684	4,684
Additions	2,175	2,175
	<u>6,859</u>	<u>6,859</u>
Depreciation		
At 1 January 2022	3,860	3,860
Charge for the financial period	717	717
At 31 December 2022	<u>4,577</u>	<u>4,577</u>
Carrying amount		
At 31 December 2022	<u>2,282</u>	<u>2,282</u>
At 31 December 2021	<u>824</u>	<u>824</u>

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Notes to the financial statements (continued)
Financial period ended 31 December 2022

8. Debtors	31/12/22	31/12/21
	€	€
Other debtors	4,398	4,171
	<u> </u>	<u> </u>
9. Creditors: amounts falling due within one year	31/12/22	31/12/21
	€	€
Trade creditors	(124)	186
Other creditors including tax and social insurance	(5)	418
Accruals	1,845	1,845
	<u> </u>	<u> </u>
	<u>1,716</u>	<u>2,449</u>

10. Approval of financial statements

The board of directors approved these financial statements for issue on .

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The following pages do not form part of the statutory accounts.

Release Prison Partnership Limited
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Detailed profit and loss account
Financial period ended 31 December 2022

	Year ending 31/12/22 €	Year ending 31/12/21 €
Turnover		
Donations	25,105	1,836
Grant	31,640	22,590
DD Commitment	2,637	3,012
Charitable Donation Scheme	1,083	1,452
	<u>60,465</u>	<u>28,890</u>
Gross profit	60,465	28,890
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses	(50,917)	(15,531)
	<u>(50,917)</u>	<u>(15,531)</u>
Operating profit	9,548	13,359
Operating profit percentage	15.8%	46.2%
Profit before taxation	<u>9,548</u>	<u>13,359</u>

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Detailed profit and loss account (continued)
Financial period ended 31 December 2022

	Year ending 31/12/22 €	Year ending 31/12/21 €
Overheads		
Administrative expenses		
Wages and salaries	(10,500)	-
Employer's PRSI contributions	(924)	-
Staff training	(374)	(1,744)
Rent payable	(14,283)	(5,925)
Insurance	(759)	(759)
Light and heat	(747)	-
Cleaning	(75)	(21)
Repairs and maintenance	(407)	(497)
Printing, postage and stationery	(846)	(647)
Telephone	(238)	(612)
Computer and website costs	(1,913)	(617)
Travelling and subsistence	(12,309)	(459)
Legal and professional	(105)	-
Accountancy fees	(1,845)	(1,845)
Bank charges	(278)	(281)
Paypal Fees	(24)	-
Bad debts	-	(220)
Profit on exchange	-	92
Canteen	(2,311)	(994)
General expenses	(25)	3
Charitable donations - type 2	(2,128)	(495)
Subscriptions	(109)	-
Depreciation of tangible assets	(717)	(510)
	(50,917)	(15,531)