

Penal Reform International

Report and financial statements
For the year ended 31 December 2024

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Organisation registered as an association in The Kingdom of the Netherlands (registered number 40025979)

Operational address in 2024

Unit 1.7
The Green House
244-254 Cambridge Heath Road
London E2 9DA
United Kingdom

Membership Council membership

Membership Council members who served during the year and up to the date of this report were as follows:

David Fathi, USA	Chair*
Erika Marseille, Netherlands	Treasurer*
Dr Roselyn Karugonjo-Segawa, Uganda	Secretary General*
Dr Catherine Appleton, Norway	Deputy Chair*
Michelle Carpentier, Canada	Membership Council member
Suzanne Jabour, Lebanon	Membership Council member
Paula Litvachky, Argentina	Membership Council member
Dr Dmitry Nurumov, Kazakhstan	Membership Council member
Prof Robert van Voren, Lithuania	Membership Council member

* Members of the Board, appointed by the Membership Council.

Management team

Olivia Rope	Executive Director
Tsira Chanturia	Regional Director (South Caucasus)
Taghreed Jaber	Regional Director (Middle East and North Africa)
Doreen Namyalo Kyazze	Regional Director (Sub-Saharan Africa)
Raoul Nolen	Director of Programme Development
John Usher	Director of Finance and Operations

Honorary presidents

Dr Rani Shankardass, India

Baroness Vivien Stern, UK

Honorary presidents have no right to participate in decision-making and are not provided with information provided to the Membership Council.

Bankers

HSBC Bank

512 Brixton Road

London SW9 8ER

United Kingdom

ING Bank N.V.

Statutair gevestigd te Amsterdam

Handelsregister nr. 33031431

The Netherlands

Auditors

Sayer Vincent LLP

Chartered Accountants and Statutory Auditors

110 Golden Lane

LONDON

EC1Y 0TG

The Membership Council present their report and the audited financial statements for the year ended 31 December 2024.

Penal Reform International (PRI) is a non-governmental organisation working globally to promote criminal justice systems that uphold human rights for all and do no harm. We work to make criminal justice systems non-discriminatory and protect the rights of disadvantaged people. We run practical human rights programmes and support reforms that make criminal justice fair and effective.

Registered in The Netherlands (registration no 40025979) where it has ANBI (not-for-profit) status, PRI operates globally with offices in multiple locations. Head office functions are split between London, United Kingdom, and Amsterdam, the Netherlands with the Executive Director based in Belgium. PRI has registered branch offices in Amman (Jordan), Astana (Kazakhstan), Bishkek (Kyrgyzstan), Kampala (Uganda), and Tbilisi (Georgia).

All operations are governed by the provisions set out in PRI's Articles of Association and regulations adopted by the Membership Council and the Executive Director.

Although PRI is not a charity registered in the UK, the Membership Council has adopted the provisions of the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102. The organisation's annual accounting year is its financial year, from January to December.

Objectives and purposes

The Articles of Association set out the Association's aims to promote:

- a. The development and application of international human rights regulations in relation to the application and enforcement of criminal law and the execution of criminal sanctions;
- b. The elimination of unfair and unethical discrimination from all forms of criminal justice;
- c. The abolition of the death penalty;
- d. The reduction of imprisonment throughout the world; and
- e. The application of constructive non-custodial sanctions which promote social reintegration, taking into account the interests of victims of crime.

Achievements and performance

Strategic objectives

As set out in our 2024–29 strategy:

Vision

A fair and effective criminal justice system that upholds human rights for all.

Mission

We work to promote criminal justice systems that uphold human rights for all and do no harm. We run practical human rights programmes and support reforms that make criminal justice fair and effective.

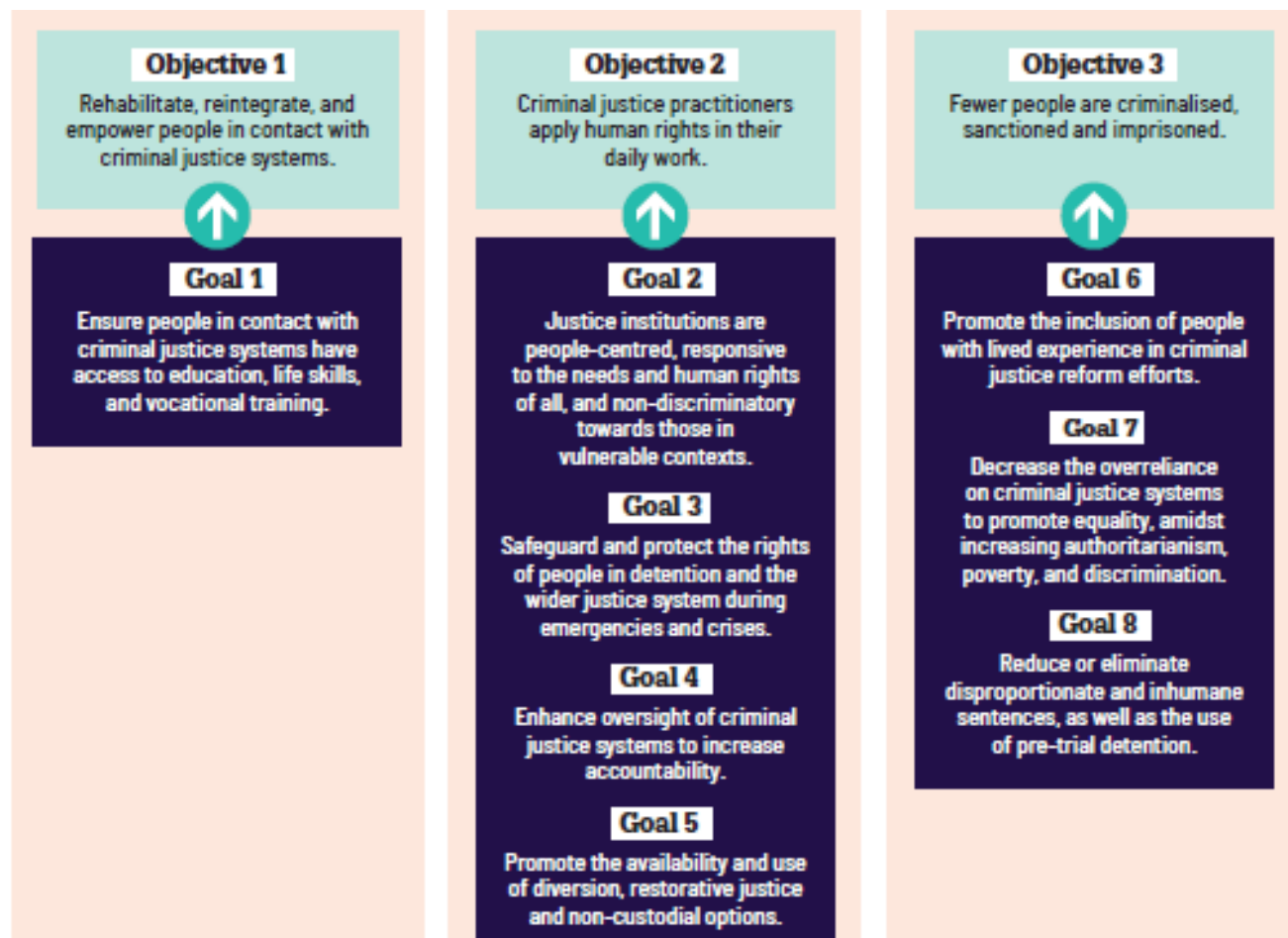
Our new strategy published in 2024 (<https://www.penalreform.org/resource/2024-2028-strategy-for-penal-reform-international/>) sets out our work under 3 objectives and 8 goals as follows:

Objective 1 Rehabilitate, reintegrate, and empower people in contact with criminal justice systems.

Objective 2 Criminal justice practitioners apply human rights in their daily work.

Objective 3 Fewer people are criminalised, sanctioned and imprisoned.

In our Theory of Change, under these objectives, we have set down 8 goals and further elaborated on top level indicators.



Progress towards achieving the outcomes of the strategic plan

Objective 1

Rehabilitate, reintegrate, and empower people in contact with criminal justice systems.

Rehabilitation and reintegration of people in contact with justice systems remains core to PRI's mission. In 2024, in **Central African Republic**, carpentry workshops were restarted in multiple prisons, under which an initial three months of training benefitted 40 people detained in Ngaragba, Bambari, Bouar and Berberati prisons.

In **Uganda**, PRI continued its efforts to promote gender-sensitive justice, with a strong focus on the rehabilitation and reintegration of women in contact with the law. A baseline study identified space and funding as major barriers to effective rehabilitation. Following a stakeholder mapping exercise, PRI launched a rehabilitation needs assessment for 96 women held in Fort Portal Women's Prison. Based on the findings, a vocational training programme was developed for 45 women at Fort Portal Main Prison, offering courses such as carpentry and culinary arts to help build practical skills and support financial independence after release.

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Capacity-building initiatives were also undertaken to strengthen justice processes. Trainings reached 98 police officers, 81 prosecutors, 80 local leaders, and 72 prison staff, alongside 23 representatives from NGOs and faith-based institutions. Follow-up assessments showed a positive application of the knowledge gained—for example, an increased use of summonses and greater involvement in mediation, which contributed to a rise in the use of non-custodial alternatives. Recognising the importance of mental wellbeing and family support in the rehabilitation process, PRI facilitated over five family visits for women in Fort Portal Women's Prison in 2024. A total of 105 family members attended, overcoming barriers such as long distances and transport costs. These visits were part of a broader effort to improve the mental wellbeing of women deprived of liberty, who face distinct challenges.

In partnership with the psychiatric department of the Uganda Prisons Service (UPS), PRI also conducted medical camps in Jinja, Mbale, and Soroti prisons to assess mental health needs. Of the 164 individuals screened, 94 (57.3%) were diagnosed with mental health conditions such as depression and anxiety and were provided with appropriate treatment. Others were diagnosed and treated for physical illnesses including peptic ulcer disease and malaria.

Acknowledging that employment and financial stability are critical to preventing further contact with the justice system, PRI supported reintegration initiatives through entrepreneurship training for women in Jinja Prison. Participants also received business start-up packs, including seed funding, to help them establish small enterprises upon return to their communities. In 2024, 40 women took part in the training, bringing the total number reached since the initiative began in 2021 to 101. Of those trained, 24 women received formal certification in 2024, marking a significant step toward sustainable reintegration.

In **Sudan**, PRI implemented several rehabilitation and reintegration programmes aimed at supporting prisoners' well-being and preparing them for life after release. Notably, a soap production workshop was established in Port Sudan Prison to provide women in prison with vocational training and income-generating opportunities. Additionally, PRI developed two large-scale prison farms in Kassala and Dongola, covering a total of 31 acres (equivalent to 125,000 square metres). These farms have directly benefited approximately 2,800 prisoners, as well as prison staff and surrounding internally displaced communities. By promoting the right to food and addressing malnutrition, the initiative has improved living conditions and fostered self-sufficiency within and beyond the prison walls.

Providing **legal aid and support** has been a key achievement in 2024, reflecting the recognition that access to legal aid is essential to ensuring that individuals are treated fairly by the criminal justice system. It helps people understand and navigate complex legal processes, challenge unjust outcomes, and assert their rights. Without access to legal support, many face imprisonment simply because they cannot afford a proper defence. For those already in prison, legal aid can be a critical lifeline—opening pathways to appeal, early release, or alternative measures.

In **Central African Republic**, legal aid was provided to 160 vulnerable people detained, and mobile judicial hearings helped a further 200 people in Ngaragba prison in Bangui, amid serious levels of overcrowding.

In **Türkiye**, PRI's legal aid efforts were implemented through its partner organisation Civil Society in the Penal System Association (CISST). In 2024 legal assistance and human rights support was provided to 1,601 persons held in prisons and their families across 271 prisons. Communication took place via 1,939 letters and 113 hotline interactions. In parallel, legal visits to 25 prisons were conducted in 16 provinces, where four expert lawyers held one-on-one meetings with 52 persons held in prisons, primarily in high-security institutions. A total of 3,842 rights violations were recorded and followed up through 4,542 applications to 16 national institutions. These efforts contributed significantly to addressing systemic issues such as isolation, disciplinary measures, and denial of medical care, while offering targeted support to vulnerable groups, including women, children, LGBTI+ persons, persons with disabilities, and foreign nationals in detention.

In **Uganda**, legal assistance was provided to approximately 289 individuals were released on non-custodial alternatives such as community service, reconciliation, mediation, bail, and bond, while 40 received short-term sentences ranging from 1 to 6 months in custody, and 4 civil debtors were released and went home after negotiation with the court bailiffs and the SACCOs leaders. 230 people in conflict with the law, resulting in 198 releases from prison and various alternative sentencing outcomes. Legal counselling reached an estimated 3,500 beneficiaries, including prisoners and their families.

As a direct result of capacity-building for civil society by PRI in **Algeria**, two initiatives were launched with local NGOs to establish legal aid centres and psychological support for children in contact with the law in coordination with the Child Advancement and Protection Commission office.

A major step was also taken by working towards mapping out legal aid providers in **Sudanese states**, with the aim of laying down the foundation for establishing a national legal aid system. The work also included establishing two legal aid centres in Kassala, operated by PRI's local partner, the Sudanese Organization for Research and Development (SORD) and in Port Sudan in partnership with the International Center for Childhood Development, which successfully handled 350 cases between them to support women access to justice. An additional two Legal aid offices were also set up in Port Sudan and Kassala prisons, staffed by dedicated lawyers to provide legal aid for prisoners and help facilitating their release. Moreover, three one-stop centres for women were launched in Khartoum, Port Sudan and Blue Nile by PRI's implementing partners, The Sudanese Organization for Research and Development (SORD) and the the International Center for Childhood Development and Generation for peace", offering holistic services including legal aid, psychological support, documentation assistance (e.g. ID papers and birth certificates), and child-friendly safe spaces, assisting 5,050 women directly. Furthermore, over 1,115 individuals participated in more than 100 awareness-raising sessions on gender-based violence and women's

access to justice held in IDP camps, while an additional 5,000 were reached through public awareness efforts using printed materials, podcasts, social media, and phone messaging.

Objective 2

Criminal justice practitioners apply human rights in their daily work.

PRI continued to engage in several conflict-affected settings in 2024, working with authorities and partners to provide basic needs for people in detention, and programmes to ensure food security and possibilities of work.

Across **Sudan**, PRI supported 8,454 people in prison through targeted interventions aimed at safeguarding their fundamental rights, including access to justice, the highest attainable standard of health, and rehabilitation services even amidst ongoing conflict. In Port Sudan Central Prison, infrastructure improvements ensured that 570 people in prison now enjoy their right to clean drinking water. Access to health and an upgraded medical facility in Port Sudan, Kassala and Al-Jazira prisons. Additionally, during a cholera outbreak, emergency health measures and preventive action saved over 700 lives, highlighting PRI's steadfast commitment to protecting the right to health and delivering life-saving support in crisis settings. Additionally, five mothers and babies' units that support the wellbeing of children accompanying their mothers in detention have been established in **Sudan** for the benefit of more than 100 child.

Enhancing oversight and data-driven policies was a priority during 2024. We supported detention monitors in their work, including through a specialist workshop for detention monitors focused on monitoring of deaths in prison. Another tool developed for detention monitors focused on addressing corruption in places of detention. In partnership with the U4 Anti-Corruption Resource Centre, PRI's guide outlines key risks, offers strategies for prevention, and highlights the crucial oversight role of monitors, particularly in environments with weak political will. In **Kazakhstan**, we are actively working to improve the mechanisms for the prevention of torture. Analysis of the effectiveness of the NPM institute in Kazakhstan has been carried out in cooperation with the Office of the Commissioner for Human Rights.

A practical tool for prisons on **the placement of Trans and Non-Binary People: A Guide for Prisons** was published in collaboration with Trans Europe and Central Asia (TGEU), this guide supports prison authorities in applying a human rights-based framework for the safe and respectful placement of trans and non-binary individuals in detention.

PRI also led on the production of a practical tool to support the collection of data on violence against children (VAC) in detention. Expertise and the views of affected children were key in the development. With a focus on implementation and roll-out in the **European Union**, the Tool was accompanied by a guide that sets out detailed guidance on implementing the tool effectively. The piloting of the tool started in 3 countries – **Bulgaria, Ireland and Romania** – with facilities selected and personnel engaged. A high-level transnational advocacy event in **Madrid** convened European and UN child justice experts to shape a regional strategy (and an advocacy roadmap) on VAC data

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collection. The event also reviewed methodologies for child participation, reinforcing commitments to child-inclusive processes.

Strengthening capacity of people working in criminal justice institutions is core to PRI's work to effect change (Strategic pathway 2 of our strategy). Training and capacity-building initiatives covered many different topics and reached many different stakeholders in 2024.

In **Yemen**, draft Standard Operating Procedures (SOPs) and investigative guidelines were developed, alongside efforts to create gender-sensitive spaces in Lahj, Aden, and Memdarah police stations – bringing the total of such spaces to 6 across Yemen. These efforts are helping to ensure greater privacy and security for women, especially those accompanied by children. A mapping of services for women and children across nine governorates was undertaken to build an effective referral case management system. The Minister of Interior's public endorsement and visit to the female police academy further reinforced high-level support.

In **Central African Republic**, PRI continued to support the penitentiary reform efforts, alongside the UN Peacekeeping mission (MINUSCA). This included the inaugural annual meeting of corrections staff in Bangui which served as a discussion platform for overcoming issues faced by the penitentiary administration in the country to identify short and long-term solutions. two-month communication campaign highlighted achievements from the first phase of penitentiary reform (2019–2024) and mobilised stakeholders for the second phase (2024–2028). Workshops were also conducted with 63 stakeholders, from both government and civil society, resulting in the validation and endorsement for policies aimed at improving detention conditions for vulnerable groups and strengthening prison management. The workshops also improved the relationship between the penitentiary service and various governmental and non-governmental entities. Furthermore, in view of the resource-strained context, PRI continued to address some of the infrastructural gaps of the penitentiary facilities by supplying computer equipment and ensuring access to the internet across central and regional services to enhance their operational capacity and interconnectivity.

Our work in **Yemen** continued under the Women Peace and Security Agenda, thanks to funding from the Netherlands. Over [add total for 2024] female police officers benefitted from various training programmes at the female police academy in Aden that PRI established in [xxx]. These workshops covered various areas such as investigative interviewing, gender-sensitive policing, and international standards for working with women in contact with the law.

Other gender-sensitive justice training was part of our work in **Uganda**, where training of prison officers led to increased knowledge on gender-sensitive reintegration for women. A rehabilitation manual for gender-responsive approaches was also published. For police, a gender-sensitive policing curriculum and manual for use in training law enforcement officers was finalised and launched. In **Armenia**, a Training of Trainers (ToT) on dynamic security was held in June for prison staff, and a workshop reaching xx stakeholders on criminal subcultures addressed issues like inter-prisoner violence, informal prisoner hierarchies, and systemic reforms needed to improve

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prison conditions and ensure rehabilitation. This work was delivered under the AISPIRA project which was closed in with a high-level event involving government stakeholders and project evaluators. The event fostered dialogue on sustaining reforms in prisons and probation. Also, in **Central African Republic**, newly recruited prison personnel were trained, followed by a swearing-in ceremony for 295 new staff – contributing to the demilitarisation process of the prisons.

Promotion of non-custodial alternatives to imprisonment had several strands to it during the year. PRI supported the largest World Congress on Probation and Parole hosted by the Dutch Probation Service in **the Hague** in April. We showcased our work and actively engaged authorities, stakeholders and people with lived experience from across different regions including **Palestine, Kuwait, Kenya, Armenia, and Zambia** through three impactful sessions: Guidelines for human rights-based electronic monitoring; Child-friendly probation from a global perspective; and Establishing new probation systems in emerging states.

In **Uganda**, a multi-pronged strategy was implemented, with funding from the International Development Law Organization, to address the ever-increasing number of people in prison (reaching record highs) through advocacy, legal aid and capacity-building. A national Roundtable on alternatives to imprisonment convened 53 stakeholders from judiciary, law enforcement, CSOs, and the media. 61 prosecutors were trained on non-custodial sentencing and 40 community monitors were trained in Masindi and Mbarara to support local oversight (for example by local councils).

Objective 3

Fewer people are criminalised, sanctioned and imprisoned.

In 2024, PRI made significant steps towards integrating the voices and experiences of individuals directly impacted by criminal justice systems into our work.

We published the **10-point plan for involving people with lived experience in criminal justice reform**, focusing on fragile and conflict-affected settings. This plan, enriched by insights from projects PRI implemented in Armenia, Indonesia and Uganda, promotes practical knowledge, human rights protection, and meaningful engagement in reform efforts. It emphasises the importance of involving people with lived experience in developing, implementing and monitoring policy reforms, ensuring their participation is equitable, informed and impactful.

PRI's group of '**Experts by Experience**' established in 2023 met two times in 2024 and finalised its Charter. The overall aim of the group is to update each other on the work the members are engaged in. We also asked the group for feedback to two important documents: the new strategy and the 10 Point plan for involving people with lived experience in reform. The meetings generally provide a safe and supportive space, serving as a source of inspiration for the members to continue with the valuable work they do.

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In **Armenia**, PRI brought together individuals with lived experience of the justice system and government and civil society representatives to inform evidence-based criminal justice reforms under the title of, 'Adding Seats to the Table,'. A tailored training session for 7 people with lived experience (PWLE) prepared them for the dialogue with 25 officials and civil society representatives, providing space for PWLE to share experiences and shape future reforms. This novel approach introduced the first platform in the country where criminal justice policies and practices were constructively examined and tested based on the experiences of people from diverse backgrounds.

PRI strived to centre the voices of people with lived experience in its UN advocacy work. At the 67th UN **Commission on Narcotic Drugs**, PRI co-hosted a side event on opioid agonist treatment in prisons, featuring speakers from networks of people who use drugs. At the **Human Rights Council's** 57th Session, PRI co-sponsored events on digital technologies in justice and prison labour, including contributions from people affected by electronic monitoring in England and Wales and prison labour in the United States.

As part of the **Global Campaign to Decriminalise Poverty and Status**, PRI co-organised a side event at the 68th UN **Commission on the Status of Women in New York**, highlighting how poverty and punitive legal systems disproportionately affect women. The event, supported by international stakeholders and featuring voices of women with lived experience, called for urgent reform. PRI also facilitated sub-grants to eight global projects addressing the criminalisation of poverty and status, focusing on key priorities such as homelessness, petty offences, and discriminatory law enforcement.

Reducing the use of life imprisonment remained a priority for PRI in 2024. A pioneering policy **briefing on informal life imprisonment**, was co-published with the University of Nottingham, shedding light on this often overlooked but harsh and indefinite form of punishment. The report calls for greater transparency, safeguards and accountability in how life sentences are imposed and implemented, aligning with international human rights standards.

PRI joined a new global consortium working to **abolish the death penalty worldwide**, reinforcing our long-standing commitment to ending this inhumane and irreversible punishment. Through this civil society consortium, funded by the EU, we are contributing expertise on alternatives to the sentence, ensuring they are humane, and advocacy at multilateral level.

Advocacy to see improved policies, strategies and coordination among different states in 2024 took different forms. In **Algeria**, in partnership with Algeria's Prison Administration (DGAPR), two significant events were convened in 2024. In February, a high-level roundtable in February with over 100 stakeholders—including government, NGOs, and foreign government embassies—built consensus on justice reform and civil society collaboration. In June, a national conference, attended by 120 stakeholders, including government officials, civil society representatives, and international partners, presented a strategic roadmap for cooperation between civil society and justice sector institutions. The roadmap outlined frameworks to strengthen collaboration in the

promotion of justice and human rights. This effectively positioned CSOs as essential stakeholders in Algeria's justice reform landscape and laid a strong foundation for continued dialogue and partnership with the government.

In **Libya**, a new initiative by PRI brought together 4 governmental institutions, civil society, and academia to build capacity on post-conflict justice systems. The programme emphasised the role of civil society in protecting rights and facilitating access to justice, while creating a platform for collaboration between public institutions and non-state actors.

In the State of **Kuwait**, and as part of a cooperation agreement between PRI and the Kuwait Institute for Judicial and Legal Studies—an entity affiliated with the Ministry of Justice—two workshops were held for heads and members of the Public Prosecution. A total of 60 participants took part across two sessions, under the theme “Enhancing the Effectiveness of Justice (Towards Effective Justice).” The workshops focused on ensuring that justice practices at all stages uphold human dignity and human rights, operate within the bounds of the law, and enforce justice without infringing on individual rights and freedoms beyond what is legally permitted. A key recommendation emerging from the sessions was the importance of ongoing in-service training for Public Prosecution personnel to keep pace with evolving justice systems. Participants also proposed the development of the Kuwait Institute for Judicial and Legal Studies into a regional training centre serving the Gulf and Middle East regions.

In **Europe**, a new project kicked off in September with partners across Ireland, Romania, Spain, and Ukraine, to address safeguarding children's procedural rights in the digital age.

2024 marked a major milestone for Penal Reform International with the **tenth edition of our flagship *Global Prison Trends* report** — a decade of documenting, analysing and influencing the state of prison systems worldwide. Published in collaboration with the Thailand Institute of Justice, the series has become a key resource for understanding global developments in prison systems and the wider use of imprisonment. Each edition has highlighted emerging challenges and persistent issues, including overcrowding, pre-trial detention, health and mental health in prisons, prison labour, the use of technology in criminal justice, and gender-specific needs. The 2024 report placed particular focus on corruption in prisons, disparities in prison work, and the growing use of digital tools in detention settings, while also exploring sustainability and rehabilitation initiatives. *Global Prison Trends* is available in multiple languages, including English, Arabic, French, Spanish, Russian, Thai, and Turkish. It is widely used by practitioners, policymakers, and civil society actors and regularly informs multilateral advocacy and reform efforts. The report has been launched in a variety of settings, ranging from UN forums to civil society events and academic institutions.

Our Development

In 2024, we led impactful projects, driving meaningful change in countries and regions we have worked in for many years, and also in new countries such as Turkey, Kuwait, Libya. Practical projects were implemented in the following regions and countries:

Sub-Saharan Africa:

Central African Republic, Uganda

Middle East and North Africa:

Algeria, Jordan, Palestine, Sudan, Yemen, Kuwait, Qatar, Libya, Morocco, Lebanon

Europe:

Bulgaria, Ireland, Romania, Turkey

South Caucasus:

Armenia

Asia:

Kazakhstan

Beyond the countries we led projects in, we extended our support, deployed expert missions, advised governments, and contributed to key events in: Austria, Belgium, Brazil, Bulgaria, France, Kuwait, the Netherlands, Poland, Rwanda, Spain, Switzerland, Thailand, Turkey, the United Kingdom, the United States, and South Africa.

We work at the international level, actively engaging in key global and regional forums to influence policy and promote human rights. In 2024 these included the **Summit of the Future**, the UN Human Rights Council, the UN Commission on Crime Prevention and Criminal Justice, the UN Commission on the Status of Women, and the **UNAIDS Programme Coordinating Board**. We also participated in the **Council of Europe's** forums, including the European NPM Forum, as well as in regional mechanisms such as the **African Commission on Human and Peoples' Rights**, the **Arab League**, and the African Committee of Experts on the Rights and Welfare of the Child.

In 2024, PRI deepened and developed partnerships with a **diverse range of stakeholders globally**, recognising collaboration as essential to achieving our mission. We worked with and targeted duty bearers, including both high-level management and frontline staff who interact daily with people at police stations or in prisons. These included prisons, probation services, courts, prosecutors, judges, magistrates, police and law enforcement agencies, and lawyers. And we worked with detention monitoring bodies such as members of National Preventive Mechanisms.

In 2025 we continued or began to be part of many networks including:

- Global Campaign to Decriminalise Poverty and Status including as a member of the Global Campaign Coordinating Committee (GCCC)
- Global Initiative on Justice with Children
- Vienna Alliance of NGOs on Crime Prevention and Criminal Justice

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- WO=MEN Dutch Gender Platform
- Partos
- The Dutch National Action Plan 1325 partnership (promoting Women, Peace and Security agenda)
- Informal CSO Group on Health in Prison, of which PRI is Secretariat
- Informal Coalition on Life Imprisonment, which PRI convenes
- World Coalition against the Death Penalty, of which PRI is a Steering Committee member
- Human Rights Democracy Network (Brussels)
- Vienna NGO Committee on Narcotic Drugs
- Women in Prison Network
- Child Rights Connect Working Group on Children of Incarcerated Parents
- World Health Organisations' Health in Prisons Programme's Steering Committee

Overview of PRI's projects and donors in 2024

2024 projects (and donors)

Funder	Project
Advocates for International Development (A4ID)	Rwanda – Training for justice stakeholders
Chr. Michelsen Institute – U4	Monitoring guide on corruption in prisons
Cornell University	Makwanyane Defender empowerment project
Council of Europe	Support to Council of Europe for: <ul style="list-style-type: none">• Supporting penitentiary system reforms in Georgia• EU network of prison monitoring bodies
European Union	<ul style="list-style-type: none">• Promoting sustainable access to justice for socially deprived women and children in northern Uganda• Enhancing rule of law and people's access to justice in Sudan• Data for MONitoring the SAFety of Imprisoned Children Project (Europe)• Increasing accountability and improving human rights protection in Turkey's penitentiary system• Protecting procedural rights of children in the digital age• Breaking the cycle: A multifaceted approach to combat torture in Kazakhstan• Framework Partnership between the EU and the Global Consortium for Death Penalty Abolition – Action 1

French Ministry of Foreign Affairs	<ul style="list-style-type: none"> Protecting women victims of gender-based violence: Inclusive services Abolition of Death Penalty
ILANUD	Global Prison Trends
International Development Law Organization (IDLO)	Strengthening gender responsive treatment of women in conflict with the law in Western Uganda
Knowledge Management Fund– Knowledge Platform Security & Rule of Law	<ul style="list-style-type: none"> Adding seats to the table: bringing in people with lived experience for criminal justice reform in Armenia
Ministry of Foreign Trade and Development Cooperation, The Netherlands	<ul style="list-style-type: none"> From access to equality (FATE) in Uganda Empowering local civil society organisations in Algeria to support efforts for reforming the justice sector and promoting human rights Enhance the role of the female police in Yemen in supporting peace and access to Justice
Norway Grants – Directorate of Norwegian Correctional service	<ul style="list-style-type: none"> Increasing the capacity of staff in prisons, building a pilot prison related to training centre and improvement in the rehabilitation of prisoners Enhancing the bilateral cooperation between the Norwegian correctional service and GDES by introducing the 'green prisons' concept to improve the sustainability of the prison system in Bulgaria
Norwegian Ministry of Foreign Affairs	A wider umbrella for women and children protection in Sudan: leaving no one behind
Netherlands Helsinki Committee	<ul style="list-style-type: none"> Assistance in Implementing strategy of Penal System in Armenia Justice reform monitoring in Armenia
NUFFIC	Strengthening the foundations of justice: Building a resilient and inclusive justice system in Libya
Thailand Institute of Justice (TIJ)	Global Prison Trends
United Nations Children's Fund (UNICEF)	<ul style="list-style-type: none"> Improving the Treatment of Children in Conflict with the Law in Correctional Facilities Enhancing and institutionalising judicial inspection of children's custodial places and other places of emplacement through developed guidelines
United Nations Office of Drugs and Crime (UNODC)	<ul style="list-style-type: none"> Strengthening crime prevention and criminal justice in Uganda

	<ul style="list-style-type: none">• Secretariat, UNODC Informal CSO (Civil Society Organization) Group on HIV in Prison
United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA)	Demilitarisation and Prison Reform in Central African Republic
University of Nottingham	Deaths in prison – mobilising detention monitoring bodies

Monitoring and evaluation

PRI's work is dependent on learning from our own experience, our partners and the wider criminal justice sector and human rights movement. We seek to share our experience and analysis internally and externally and aim to use our learning to influence policymaking and practice. We recognise the importance of organisational learning and are committed to developing our capacity to learn and share across the organisation.

Monitoring, evaluation and learning is an organisation-wide responsibility and belongs in particular to the organisation's senior management. PRI's Director of Programme Director is a focal point, and for example provides strategic input into funding proposals which includes MEL plans to help us measure the results and impact of our work. Under our new strategy we have developed a quarterly reporting template to measure impact closely against our strategy goals. We have staff that are dedicated to Monitoring, evaluating and Learning (MEL) in some regional programmes and we as relevant engage expert evaluators to carry out external evaluations.

Under our strategy, we have set an organisational related objective: **"PRI is a dynamic, learning organisation dedicated to delivering work of the highest quality."** This reflects our commitment to continuously improve the quality of our work – both what we do and how we do it. As a learning organisation that facilitates the learning of its staff and partners, we have a structured way to assess our progress, viewing mistakes or errors as opportunities to grow. We aim to work efficiently and effectively, using proven methods while remaining open to new and innovative approaches. We also strive to be an inclusive organisation where everyone feels recognised and heard. Lastly, our work must be urgent and relevant to the challenges facing justice systems today.

There are 6 goals that we have in our strategy under this objective that we undertook the following work in relation to:

Increased cohesion across the organisation: While budget constraints limit the frequency of in-person interaction between programmes, we are committed to fostering strong internal cohesion. We hold quarterly all-staff meetings to share insights, lessons, updates, and challenges across teams. The Management Team meets biweekly, and programme teams connect regularly—both in person and remotely—to ensure ongoing collaboration and learning.

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A sustainable pool of experts, trainers and associates established:

PRI continues to maintain and expand a dedicated pool of experts to ensure our work is informed by the best available knowledge in the sector. We prioritise joint missions and collaborative approaches over outsourcing, enabling staff to directly benefit from shared expertise, peer learning, and practical experience.

Guidelines and tools, including good practices of PRI's work, identified and documented: in 2024 we published several guidelines and tools building on several national projects. These are outlined in the Publications section of this report. Tools such as our Bangkok Rules map provides a whole range of promising practices that stakeholders can draw on.

Functioning group of people with lived experience established: in 2024, our Experts by Experience group met and co-created a Charter on its functioning. Several members participated in PRI initiatives, or brokered by PRI UN processes. We also implemented work in Armenia and Uganda involving people with lived experience and published a 10-point plan to guide others.

Key trends in criminal justice systems analysed and integrated into programme design: The 10th edition of Global Prison Trends report was published. We were able to use the research and resource in several areas including programme design and UN advocacy (prison labour for example).

Internal Monitoring, Evaluation and Learning (MEL) Capacities: adapting our quarterly reporting system so that it can quantifiably and quantitatively assess our progress towards achieving our 3 objectives, and 8 goals, was developed in 2024 to be piloted in the first half of 2025. Evaluations of projects per our plans were carried out as relevant, and external evaluators were brought on board as budget allowed.

Information and communications

In 2024, PRI's website received 120,211 sessions and 66,000 new users. Resources published on www.penalreform.org remained a core methodology to achieving change, with evidence-based tools, reports and briefings published. Like in previous years, these drove substantial interest in our website/ other digital channels reaching a diverse audience. Across the year, 16,000 file downloads were recorded by 9,900 users, representing a consistent demand for accessible, practical, practitioner-oriented resources, guides, tools and analysis.

PDFs, the universal format of our publications, were the dominant format, accounting for most downloads. Each user downloaded an average of 1.6 files, indicating both breadth and depth of engagement across PRI's website resource library.

Resources published in 2024:

- [Informal life imprisonment](#): A policy briefing co-published with the University of Nottingham on this harsh, hidden sentence. This briefing explores the overlooked use of informal life

Membership Council's annual report

For the year ended 31 December 2024

imprisonment globally, urging humane, transparent practices aligned with international standards, and offering recommendations for policy reform and better implementation.

- [Placement of trans and non-binary people](#): A guide for prisons This guide co-published with TGEU outlines a human rights-based framework for placing trans and non-binary people in prison, promoting safer, more inclusive practices across detention systems.
- 10 point plan on [Involving people with lived experience in criminal justice reform](#): A focus on fragile and conflict-affected settings – This ten-point plan supports policymakers and practitioners in involving people with lived experience in criminal justice reform, with strategies drawn from PRI's work in Armenia, Indonesia, and Uganda.
- [A new five-year Strategy](#): Criminal justice reform with human rights at its core: Our new strategy outlines our vision for the next five years, to establish human rights as the foundation of criminal justice reform.
- [Annual Report 2023 offers](#) a detailed look at what we've accomplished over the past year. 2023 marked the final phase of our 2020–2023 strategy, a plan we carried out during some truly challenging global times. Our focus has remained on supporting vulnerable people in justice systems across various regions.
- [Corruption in prisons](#): a guide for detention monitors: This guide, co-published with the U4 Anti-Corruption Resource Centre, offers an overview of corruption risks in prisons and recommends steps for addressing them. It is intended for use by various monitoring bodies, including National Preventive Mechanisms, National Human Rights Institutions, judicial monitors, ombudsperson offices and civil society organisations, as well as policymakers and prison staff.
- [Ending violence against children in detention in the EU](#) – co-published with Pathfinders and other partners. This Working Paper draws on recent comprehensive research on children's experiences of violence within detention facilities across the European Union (EU). It provides an overview of the critical issues related to violence against children (VAC) in these facilities, highlighting the urgent need for action based on evidence. The paper reveals significant gaps in data collection and inconsistencies in legal frameworks across EU countries—issues that violate children's rights, impact their physical and mental well-being and obstruct effective policy responses.

Top downloaded publications included: Global Prison Trends 2023 – 1,400 downloads; Global Prison Trends 2024 – 1,200 downloads; 10-Point Plan to Address Prison Overcrowding – 781 downloads; Women who kill in response to violence – 776 downloads; Alternatives to the Death Penalty – 666 downloads.

Social media Performance in 2024

Penal Reform International's presence on LinkedIn – our main social media platform—continued to grow steadily in 2024, expanding both its reach and engagement among professionals in the criminal justice and human rights sectors. Over the course of the year, PRI gained a total of 1,142 new followers, all acquired organically. Notably, there was no reliance on sponsored or auto-invited follower mechanisms, underlining the strength of PRI's content and reputation in

organically attracting a professional audience. In terms of user behaviour, PRI's LinkedIn profile received a cumulative 5,543 page views between January and December 2024. PRI published 165 posts during 2024, encompassing reports, advocacy statements, event announcements and thought leadership content. These posts generated 11,198 impressions and 3,579 clicks, resulting in a click-through rate (CTR) of 31.9%, which is considerably strong for the platform. Additionally, the content received a total of 951 reactions and 90 reposts, alongside 95 comments, showing an active and engaged community of professionals interacting with PRI's updates.

In 2024, Penal Reform International's activity on X (formerly Twitter) remained focused on advocacy, policy commentary and amplification of organisational outputs. While the platform continues to hold strategic value for visibility, particularly during key moments such as publication launches and global events, analytic limitations constrain comprehensive performance tracking. Due to changes in X's analytics offering and the platform's shift away from free access to detailed metrics, PRI's insights for 2024 are based on manual tracking of selected posts. As such, performance figures should be read as indicative rather than comprehensive. This limitation reinforces the ongoing shift in digital strategy, where X remains a supplementary channel to core platforms like LinkedIn and PRI's website. In 2024, PRI published 97 posts on X. These generated a combined reach of 36,525 and 625 engagement actions, including likes, reposts and replies. While these figures reflect moderate interaction rates, they are consistent with sector benchmarks for advocacy-based content on X, after the strategic shift of the platform since its conversion and change in leadership. As of April 2025, PRI's X account had a total of 5,962 followers, with a stable audience base. Follower growth has been organic, with limited fluctuation, and most new interactions aligned with high-profile events and content releases such as Global Prison Trends and campaign announcements.

Blogs

In 2024, Penal Reform International's blog content continued to function as a strategic vehicle for thought leadership, expert insight and thematic advocacy within the broader landscape of criminal justice reform. Throughout the year, blog pages recorded a total of 1,826 page views and demonstrated consistent user interaction patterns reflective of a niche, policy-engaged audience.

Newsletter and Email Campaigns

In 2024, Penal Reform International strengthened its use of email communications to share key publications, campaign messages and organisational updates with its global network. A total of 5,616 emails were sent during the year (a total of 6 email campaigns), with a high delivery rate of 96%, indicating strong list integrity and sustained subscriber interest. With an open rate of 42% and a click-through rate of 6.6%, PRI's email content resonated with its target audience of professionals and practitioners. Overall, the data confirms that newsletters remain an effective and reliable channel for PRI to distribute updates and deepen engagement with its stakeholders.

Financial review

During the year under review there a total deficit of €258,996 (2023 €397,088 surplus) on the unrestricted funds. The operating deficit was €255,430 with a foreign exchange loss of €3,566.

The significant deficit is mostly due to the planned expenditure from the designated reserves, relating to the Global Campaign to Decriminalise Poverty and Status, in partnership with Open Society Foundations.

Organisational income was €4.61m, a 22% increase compared to 2023 (€3.77m). This represents a considerable achievement, particularly as PRI continues to navigate a challenging funding environment.

PRI continued to secure significant funds from the Dutch and French Ministries of Foreign Affairs, the Thai Institute of Justice, UN agencies and the European Union. PRI also secured new funding from Nuffic, the Norwegian Embassy in Sudan, ILANUD and Europris.

PRI is also delighted to confirm a new funding partnership with Porticus, a philanthropic foundation based in the Netherlands.

PRI's Europe programme continues to grow, with funding from the European Union for four projects across a wide range of topics.

Since the beginning of 2025, there has been growing concern within civil society about the unpredictability of the funding landscape, particularly potential changes in the priorities of governments worldwide. PRI continues to carefully monitor these developments through its extensive networks, whilst also placing a significant emphasis on risk management to minimise the impact on how we operate and work across the globe.

As of 31st December 2024 the association held reserves totalling €281,428, of which €158,707 were free reserves and €122,721 were designated for use in 2025 (2023 €540,424).

No funds were held as custodian trustee on behalf of others.

Reserves policy and going concern

The reserves policy takes into account the commitment to complete projects and the average time frame between submitting an application and receipt of funds. On this basis it is considered appropriate to set the level of reserves equivalent to 9–12 months of core operational expenditure for managing and administering the association's activities. This is calculated as being between €550,000 and €700,000.

PRI's unrestricted reserves are significantly below the lower threshold, however it is PRI's aim to increase the reserves to improve PRI's financial durability in this challenging funding environment.

Principal risks and uncertainties

PRI has a risk register, which was reviewed in June 2024, and at that time it was decided that a new risk register would be developed that was streamlined and brought up to date in line with best practice for medium-sized NGO's. This is currently under development and will be presented to the Membership Council in June 2025.

In the new 2024–29 strategy there are a number of risks recognised and mitigation measures described. These are mainly related to the political climate we operate in, and funding related.

- Growing authoritarianism threatening civil society space and human rights We advocate against the rise of authoritarianism, particularly by supporting people criminalised by laws and policies under such regimes. We also remain active in the fight to ensure civil society space is maintained amid many challenges including Foreign Agents Laws (in Georgia) and other regulatory restrictions seen in countries we operate.
- We are operating amidst global crises with justice reform not a priority: In this time of acute global peril, often described as a 'polycrisis', we ardently believe that the justice-affected people, institutions, stakeholders and practitioners we serve cannot be left behind. Our work during the global pandemic and work in fragile and conflict-affected contexts have shown that PRI is exceptionally agile, effective and more essential than ever, but the many political shifts do impact our ability to implement and fund our work.
- Limited donor support for justice reform and human rights means there is less money available and many actors requiring it to continue. As PRI has limited unrestricted funding and relies heavily on institutional donors, primarily from entities such as the EU, the Netherlands, and other contributing countries, the dependency on these sources can be risky (particularly given political shifts in donor countries). We are working towards partnerships with a broader, diverse funding base including philanthropists to ensure a sustainable future for the organisation.

Organisational developments

New strategy

In July 2024 we published our new five-year strategy. It was the result of a consultative process that began in 2022. Before identifying strategic goals, we went "back to the basics", by updating our Theory of Change (TOC) to align it with our strategy. The outcome is an integrated TOC and strategy centred around **eight strategic goals and three main objectives**. Feedback from a wide range of stakeholders and several workshops with PRI's international staff led us to streamline our ambitions from the previous strategy and focus on **eight strategic goals**. Additionally, the strategy incorporates insights from our global group of Experts by Experience, who bring lived experience of the criminal justice system.

Structure, governance and management

PRI's governing document is its Articles of Association, which set out its objectives, mission and powers as a registered Association in the Netherlands. The Articles of Association also set out the arrangements for the appointment of Membership Council members and their duties and competencies.

In 2024, the Membership Council consisted of nine members, with a balanced representation of the different regions of the world. The Membership Council holds the powers and responsibilities set out in the Dutch Civil Code. It approves the annual report and audited financial statements of the Association. It elects the officers (Chair, Treasurer and Secretary General) and their deputy officers from its membership and these officers constitute the Board. It is authorised to approve amendments to the Articles of Association, the dissolution of the Association, and the organisational strategy.

The Board meets at least three times a year and provides guidance and direction for ongoing activities. It is responsible for the appointment and supervision of the Executive Director; it reviews the annual report and financial statements of the previous financial year and refers these to the Membership Council for approval; it approves the appointment of the external auditor and the budget for the current year. The Membership Council may delegate all or part of its powers to the Board, in so far as compliant with the provisions of Dutch law.

The decisions of the Membership Council and Board are implemented by the Executive Director who reports directly to the Board and Membership Council, setting out progress on agreed priorities with reference to PRI's strategic plan.

Appointment of the Membership Council

The Membership Council is elected by the Global Assembly. When there is a vacancy(ies) on the Membership Council, members are informed by the Board of forthcoming elections and given the opportunity to nominate themselves as Membership Council members. Candidates' details, information about the election and ballot papers are sent to the members, who have fourteen days to complete and return the ballot paper to the Board. Each member of the Association has one vote and the candidate(s) receiving most valid votes is/are elected.

Membership terms on the Membership Council are limited to five years and a Membership Council member may be re-appointed for one further five-year term only.

Remuneration policy for management

PRI's Executive Director is paid in accordance with local market rates and management team staff are paid according to an agreed objective and non-discriminatory job evaluation scheme and linked salary scales. Other regional staff are paid in accordance with local market rates and any national statutory requirements.

Statement of responsibilities of the Membership Council

The Articles of Association require the Membership Council to prepare financial statements for each financial year which give a true and fair view of the Association's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Membership Council should follow best practice and:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in operation

Auditors

Sayer Vincent LLP were re-appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

The Membership Council's annual report has been approved by the Membership Council at the Membership Council meeting and signed 18 June 2025 on their behalf by



Erika Marseille
Treasurer

Opinion

We have audited the financial statements of Penal Reform International (the 'association') for the year ended 31 December 2024 which comprise the statement of income and retained earnings, balance sheet, statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the association's affairs as at 31 December 2024 and of its result for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 Membership Council's 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 Penal Reform International's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Membership Council's with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Membership Council's annual report, other than the financial statements and our auditor's report thereon. The Membership Council are responsible for the other information contained within the annual report. 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Responsibilities of the Membership Council

As explained more fully in the statement of responsibilities of the Membership Council set out in the Membership Council's annual report, the Membership Council are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Membership Council 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 Membership Council are responsible for assessing the association'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 the Membership Council either intend to liquidate the association 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the organisation's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the association operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the association from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater

Independent auditor's report

To the members of

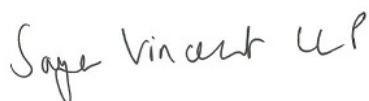
Penal Reform International

regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the association's members as a body. Our audit work has been undertaken so that we might state to the association'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 association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Orchard (Senior statutory auditor)

Date: 30 June 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2024

	Note	Unrestricted €	Restricted €	2024 Total €	Unrestricted €	Restricted €	2023 Total €
Income from:							
Donations and legacies	2	74,875	–	74,875	622,716	–	622,716
Activities	3						
Advocating for Prison and Penal Reform at international, regional and local levels		–	444,325	444,325	–	639,303	639,303
Reducing the use of imprisonment		–	293,807	293,807	–	258,457	258,457
Prevention of torture, cruel, inhumane or degrading treatment		–	96,264	96,264	–	53,577	53,577
Abolition of the death penalty and humane alternatives		–	71,695	71,695	–	98,249	98,249
Child-friendly justice systems		–	617,432	617,432	–	368,087	368,087
Gender-sensitive justice systems		–	2,299,728	2,299,728	–	1,400,150	1,400,150
Emerging trends and challenges in criminal justice systems		–	31,823	31,823	–	20,749	20,749
Rehabilitation and reintegration		–	349,321	349,321	–	156,052	156,052
Humane, rights-based detention conditions		–	310,288	310,288	–	146,040	146,040
Investments		23,042	–	23,042	4,647	–	4,647
Other		–	–	–	281	–	281
Total income		97,917	4,514,683	4,612,600	627,644	3,140,664	3,768,308
Expenditure on:							
Raising funds	4	141,460	–	141,460	96,455	–	96,455
Activities							
Advocating for Prison and Penal Reform at international, regional and local levels	4	20,854	444,325	465,179	16,289	639,303	655,592
Reducing the use of imprisonment	4	13,790	293,807	307,597	6,585	258,457	265,042
Prevention of torture, cruel, inhumane or degrading treatment	4	4,518	96,264	100,782	1,365	53,577	54,942
Abolition of the death penalty and humane alternatives	4	3,365	71,695	75,060	2,503	98,249	100,752
Child-friendly justice systems	4	28,977	617,432	646,409	9,378	368,087	377,465
Gender-sensitive justice systems	4	107,932	2,299,728	2,407,660	35,674	1,400,150	1,435,824
Emerging trends and challenges in criminal justice systems	4	1,493	31,823	33,316	529	20,749	21,278
Rehabilitation and reintegration		16,395	349,321	365,716	3,976	156,052	160,028
Humane, rights-based detention conditions		14,563	310,288	324,851	3,721	146,040	149,761
Total expenditure		353,347	4,514,683	4,868,030	176,475	3,140,664	3,317,139
	6						
Net (expenditure) / income for the year		(255,430)	–	(255,430)	451,169	–	451,169
Foreign exchange loss		(3,566)	–	(3,566)	(54,081)	–	(54,081)
Net movement in funds		(258,996)	–	(258,996)	397,088	–	397,088
Total funds brought forward		540,424	–	540,424	143,336	–	143,336
Total funds carried forward	14	281,428	–	281,428	540,424	–	540,424

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14

Penal Reform International

Balance sheet

As at 31 December 2024

	Note	€	2024 €	€	2023 €
Fixed assets:					
Tangible assets	11		8,914		13,146
			<u>8,914</u>		<u>13,146</u>
Current assets:					
Debtors	12	468,645		404,679	
Cash at bank and in hand		1,722,258		3,140,223	
		<u>2,190,903</u>		<u>3,544,902</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	(1,918,389)		(3,017,624)	
Net current assets			<u>272,514</u>		<u>527,278</u>
Total net assets			<u><u>281,428</u></u>		<u><u>540,424</u></u>
The funds of the association:	14				
Restricted income funds			-		-
Designated funds		122,722		301,545	
General funds		158,706		238,879	
		<u></u>		<u></u>	
Total unrestricted funds			<u>281,428</u>		<u>540,424</u>
Total funds			<u><u>281,428</u></u>		<u><u>540,424</u></u>

Approved by the board on 18 June 2025 and signed on their behalf by



Erika Marseille
Treasurer



David Fathi
Chair

Statement of cash flows

For the year ended 31 December 2024

	Note	2024 €	€	2023 €	€
Cash flows from operating activities					
Net (expenditure) / income for the reporting period (as per the statement of financial activities)		(255,430)		451,169	
Depreciation charges		6,000		2,626	
Dividends, interest and rent from investments		(23,042)		(4,647)	
Increase debtors		(63,966)		(304,167)	
(Decrease)/increase in creditors		(1,099,235)		1,064,220	
Net cash (used in) / provided by operating activities		(1,435,673)		1,209,201	
Cash flows from investing activities:					
Dividends, interest and rents from investments		23,042		4,647	
Purchase of fixed assets		(1,768)		(13,724)	
Net cash provided by / (used in) investing activities		21,274		(9,077)	
Change in cash and cash equivalents in the year		(1,414,399)		1,200,124	
Cash and cash equivalents at the beginning of the year		3,140,223		1,994,180	
Change in cash and cash equivalents due to exchange rate movements		(3,566)		(54,081)	
Cash and cash equivalents at the end of the year		1,722,258		3,140,223	

1 Accounting policies

a) Statutory information

Penal Reform International is an international, independent non-governmental organisation (NGO). It is registered as an Association (registered number 40025979) in Groningen, the Netherlands.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The association is not required to apply the Charities SORP FRS 102 but the board have chosen to make the additional disclosures required of SORP on a voluntary basis.

The association has departed from the SORP in its policy for the recognition of restricted income. Restricted income is recognised to the extent that associated expenditure has been incurred, with unspent balances deferred into the future period. The Board considers this treatment is more appropriate to the association's circumstances as it applies a strict accruals concept and presents the balance sheet of the association more clearly.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

SORP 2015 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from Penal Reform International is such that overseas offices are in substance branches and so are included in the results and position of the organisation.

c) Public benefit entity

The association meets the definition of a public benefit entity under FRS 102.

d) Going concern

The board consider that it is appropriate to view the association as a going concern. As planned, the association increased its reserves during 2023, although a significant proportion of the reserves are designated for use in 2024, the free reserves also increased during the year.

The board do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the association has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably. Restricted income is recognised at the point that the funds are spent and where appropriate is deferred to future years until the funds are spent. Unrestricted income is recognised in full upon receipt of funds.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the association has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Where income is received in advance that relates to a future period then the association considers that it is not yet entitled to this funding and so it is deferred.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the purposes of the association.

Designated funds are unrestricted funds earmarked by the board for particular purposes.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the association in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on activities includes the costs undertaken to further the purposes of the association and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies (continued)

h) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

● Raising funds	3.5%
● Advocating for Prison and Penal Reform	9.5%
● Reducing the use of imprisonment	6.3%
● Prevention of torture, cruel, inhumane or degrading treatment	2.1%
● Abolition of the death penalty	1.5%
● Justice for Children	13.2%
● Women in the Criminal Justice System	49.1%
● Countering Violent Extremism and Radicalisation Inside Prisons	0.7%
● Rehabilitation and reintegration	7.5%
● Health in Prisons	6.6%

Governance costs are the costs associated with the governance arrangements of the organisation. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the organisation's activities.

i) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Assets are capitalised where their purchase price exceeds €500.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Computer equipment	3 – 4 years
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k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

m) Creditors and provisions

Creditors and provisions are recognised where the association has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Foreign currency translations

Monetary assets and liabilities in foreign currencies are translated into Euro at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into Euro at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the net result for the year.

o) Pensions

The association operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the association in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the association to the fund. The association has no liability under the scheme other than for the payment of those contributions.

2 Income from donations and legacies

	Unrestricted €	Restricted €	2024 Total €	Unrestricted €	Restricted €	2023 Total €
Small donations	6,563	–	6,563	6,902	–	6,902
Great Britain China Centre	–	–	–	2,328	–	2,328
Open Society Foundations	–	–	–	297,567	–	297,567
Linklaters LLP	29,375	–	29,375	23,166	–	23,166
Rockefeller Philanthropy Advisors	–	–	–	254,597	–	254,597
DAI Global	–	–	–	11,100	–	11,100
Directorate of Norwegian Correctional service	23,150	–	23,150	27,056	–	27,056
A4ID Advocates for International Development	5,487	–	5,487	–	–	–
Council of Europe	6,800	–	6,800	–	–	–
French Embassy Uganda	2,700	–	2,700	–	–	–
Netherlands Helsinki Committee	800	–	800	–	–	–
	74,875	–	74,875	622,716	–	622,716

3 Income from activities

	Unrestricted €	Restricted €	2024 Total €	Unrestricted €	Restricted €	2023 Total €
Dutch Embassy – Yemen	–	613,024	613,024	–	571,500	571,500
European Union	–	1,698,197	1,698,197	–	767,125	767,125
UNODC	–	192,722	192,722	–	229,998	229,998
Thai Institute of Justice	–	84,566	84,566	–	81,526	81,526
Council of Europe	–	–	–	–	21,031	21,031
Dutch Ministry of Foreign Affairs	–	169,840	169,840	–	185,186	185,186
OPCAT (Optional Protocol to the Convention against Torture)	–	–	–	–	27,528	27,528
CMI (CHR. Michelsen Institute)	–	7,117	7,117	–	7,723	7,723
KMF (Knowledge Management Fund)□	–	17,266	17,266	–	2,679	2,679
MINUSCA	–	178,664	178,664	–	268,101	268,101
UNICEF	–	52,655	52,655	–	97,468	97,468
Avocats sans Frontieres	–	194,155	194,155	–	287,273	287,273
The International Penal and Penitentiary Foundation (IPPF)	–	–	–	–	65,827	65,827
Palestine Government	–	–	–	–	7,987	7,987
The Netherlands Helsinki Committee	–	35,956	35,956	–	29,042	29,042
French Embassy, Sudan	–	789,136	789,136	–	263,341	263,341
Nottingham University	–	13,958	13,958	–	17,982	17,982
International Development Law	–	213,520	213,520	–	121,390	121,390
Cornell University Law School	–	31,062	31,062	–	87,955	87,955
Nuffic	–	73,763	73,763	–	–	–
Norwegian Embassy Sudan□	–	125,700	125,700	–	–	–
ILANUD	–	13,382	13,382	–	–	–
Europris	–	10,000	10,000	–	–	–
Total income from activities	–	4,514,683	4,514,683	–	3,140,662	3,140,662

4 Resources expended

	Direct costs €	Support & Governance costs €	2024 Total €	Direct costs €	Support & Governance costs €	2023 Total €
Raising funds	133,722	7,738	141,460	89,645	6,810	96,455
Activities						
Advocating for Prison and Penal Reform	444,325	20,854	465,179	639,303	16,289	655,592
Reducing the use of imprisonment	293,807	13,790	307,597	258,457	6,585	265,042
Prevention of torture, cruel, inhumane or	96,264	4,518	100,782	53,577	1,365	54,942
Abolition of the death penalty	71,695	3,365	75,060	98,249	2,503	100,752
Justice for Children	617,432	28,977	646,409	368,087	9,378	377,465
Women in the Criminal Justice System	2,299,728	107,932	2,407,660	1,400,150	35,674	1,435,824
Countering Violent Extremism and	31,823	1,493	33,316	20,749	529	21,278
Rehabilitation and reintegration	349,321	16,395	365,716	156,052	3,976	160,028
Health in Prisons	310,288	14,563	324,851	146,040	3,721	149,761
	4,648,405	219,625	4,868,030	3,230,309	86,830	3,317,139

5 Governance costs

	2024 Total €	2023 Total €
Audit and accountancy fees	33,147	29,298
Board expenses	14,485	31,950
Annual report	-	792
	47,632	62,040

Notes to the financial statements

For the year ended 31 December 2024

6 Net (expenditure)/income for the year

This is stated after charging / (crediting):

	2024 €	2023 €
Depreciation	6,000	2,626
Operating lease rentals:		
Property	97,920	87,023
Auditor's remuneration (excluding VAT):		
Audit	18,311	15,728
Other services	2,260	1,828
Foreign exchange losses	(3,566)	(54,081)

7 Analysis of staff costs, board remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 €	2023 €
Salaries and wages	1,114,343	917,221
Social security costs	124,469	104,366
Employer's contribution to defined contribution pension schemes	10,970	16,156
Termination payments	572	667
	1,250,354	1,038,410

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2024 No.	2023 No.
£60,000 – £69,999	2	3
£70,000 – £79,999	2	1
£80,000 – £89,999	1	1

The total employee benefits including pension contributions of the key management personnel were €481,135 (2023: €377,680).

No members of the Board were paid consultancy fees in the year (2023: none).

Board members' expenses represents the payment or reimbursement of travel and subsistence costs totalling €13,753 (2023 €21,273) incurred by 7 (2023: 8) members relating to attendance at meetings of the board and membership council.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 35 (2023: 30)

9 Related party transactions

One of the members of Penal Reform International's key management personnel is also Director of Penal Reform International UK, a company registered in England and Wales. Penal Reform International UK has entered into a lease for The Greenhouse, 244–254 Cambridge Heath Road, London, E2 9DA. The premises are occupied by Penal Reform International, and during the year rental costs of €32,952 were recharged to Penal Reform International (2023: €30,329).

Penal Reform International UK also operates the payroll on behalf of Penal Reform International's staff which are based in the UK, and costs of €194,122 were recharged to Penal Reform International during the year (2023 – €306,369)

As at 31 December 2024 Penal Reform International owed €6,747 (2023: €7,981) to Penal Reform International UK.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

10 Taxation

The association has an agreement with HMRC that the grants and donations income of the association will not be subject to UK taxation. Interest received up to £5,000 per annum is also not subject to UK taxation. Where interest exceeds £5,000 per annum then the total amount of interest received is liable to UK taxation.

11 Tangible fixed assets

	Computer equipment €	Total €
Cost or valuation		
At the start of the year	94,999	94,999
Additions in year	1,768	1,768
At the end of the year	96,767	96,767
Depreciation		
At the start of the year	81,853	81,853
Charge for the year	6,000	6,000
At the end of the year	87,853	87,853
Net book value		
At the end of the year	8,914	8,914
At the start of the year	13,146	13,146

12 Debtors

	2024 €	2023 €
Accrued income	340,206	111,755
Amounts held by partners	92,212	229,147
Prepayments	21,976	19,067
Other debtors	14,251	44,710
	<u>468,645</u>	<u>404,679</u>

13 Creditors: amounts falling due within one year

	2024 €	2023 €
Trade creditors	22,503	13,823
Taxation and social security	47,764	38,794
Other creditors	300,098	295,606
Accruals	46,762	53,557
Deferred income	1,501,262	2,615,844
	<u>1,918,389</u>	<u>3,017,624</u>

14a Movements in funds (current year)

	At 1 January 2024 €	Income & gains €	Expenditure & losses €	Transfers €	At 31 December 2024 €
Restricted funds:					
Advocating for Prison and Penal	-	444,325	(444,325)	-	-
Reducing the use of imprisonment	-	293,807	(293,807)	-	-
Prevention of torture, cruel, inhumane	-	96,264	(96,264)	-	-
Abolition of the death penalty	-	71,695	(71,695)	-	-
Justice for Children	-	617,432	(617,432)	-	-
Women in the Criminal Justice System	-	2,299,728	(2,299,728)	-	-
Countering Violent Extremism and	-	31,823	(31,823)	-	-
Rehabilitation and reintegration	-	349,321	(349,321)	-	-
Health in Prisons	-	310,288	(310,288)	-	-
Total restricted funds	-	4,514,683	(4,514,683)	-	-
Unrestricted funds:					
Future activities	-	-	-	11,648	11,648
Decriminalisation campaign	301,545	-	(190,471)	-	111,074
General funds	238,879	97,917	(166,442)	(11,648)	158,706
Total unrestricted funds	540,424	97,917	(356,913)	-	281,428
Total funds	540,424	4,612,600	(4,871,596)	-	281,428

PRI has a remaining balance of designated funds worth €122,722, most of which will be used for activities in 2025, relating to the global campaign to decriminalise poverty.

14b Movements in funds (prior year)

	At 1 January 2023 €	Income & gains €	Expenditure & losses €	Transfers €	At 31 December 2023 €
Restricted funds:					
Advocating for Prison and Penal Reform	-	639,303	(639,303)	-	-
Reducing the use of imprisonment	-	258,457	(258,457)	-	-
Prevention of torture, cruel, inhumane	-	53,577	(53,577)	-	-
Abolition of the death penalty	-	98,249	(98,249)	-	-
Justice for Children	-	368,087	(368,087)	-	-
Women in the Criminal Justice System	-	1,400,150	(1,400,150)	-	-
Countering Violent Extremism and Radicalisation Inside Prisons	-	20,749	(20,749)	-	-
Rehabilitation and reintegration	-	156,052	(156,052)	-	-
Health in Prisons	-	146,040	(146,040)	-	-
Total restricted funds	-	3,140,664	(3,140,664)	-	-
Unrestricted funds:					
South Caucasus Office	-	-	-	301,545	301,545
General funds	143,336	627,644	(230,556)	(301,545)	238,879
Total unrestricted funds	143,336	627,644	(230,556)	-	540,424
Total funds	143,336	3,768,308	(3,371,220)	-	540,424

Purposes of restricted funds

Restricted funds are amounts received which are restricted by the donor towards a specific activity of the association.

15 Legal status of the association

The association is registered in the Netherlands and has no share capital.

16 Operating lease commitments

The association's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2024 €	2023 €	Equipment 2024 €	2023 €
Less than one year	34,135	26,535	-	-
	34,135	26,535	-	-