



Annual Report and Audited Financial Statements
for the year ended 31 December 2021

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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2021

The Trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the year ended 31 December 2021.

1. Administrative information

Trustees at 31 December 2021

Donal O'Brien, Chairperson
Jordan Campbell
Dr Avila Kilmurray
Anna Lee
Dr Mary Murphy
Stephen Rourke

Company Secretary

Dáithí Ó Maolchoille

Staff

Orla O'Neill, Executive Director
Karen Ryan, Administrator
Anne Costello, Travellers in Prison Initiative Coordinator
William Lawrence, Travellers in Prison Initiative Community Worker

Registered Office: 75 Weston Park, Dublin D14 HW58.

Administrative Office: Guinness Enterprise Centre, Taylors Lane, Dublin 8

Registered Charity Number (RCN): 20026547

CHY Number: 10449

Company Number: 447527

Auditors: Crowleys DFK Unlimited Company, Chartered Accountants and Statutory Audit Firm, 16/17 College Green, Dublin, D02 V078.

Bankers: Bank of Ireland, 2 College Green, Dublin 2.

Investment Managers: Davy, Davy House, 49 Dawson Street, Dublin 2.

2. Chairperson's Statement

As I present the 2021 Annual Report and Financial Statements for St Stephen's Green Trust (SSGT), I must again reflect, for the second year, on the significant impact the Covid 19 pandemic has had on our programmes and the work of our grantees.

Notwithstanding the disruption that the pandemic caused, SSGT continued to successfully implement its operational plans in all of the key programme areas. We continued to be flexible in supporting our grantees as they faced up to their own challenges in delivering their services to vulnerable people within their communities.

2021 saw the Trust move into our new permanent office in the Guinness Enterprise Centre, a significant development in our long term sustainability strategy.

We look forward to continuing our work that strives to make SSGT an exemplar foundation that, through supporting advocacy and activism, seeks to achieve social change in pursuit of social justice.

I must also acknowledge the contribution of our donors, our staff and our trustees.

To our generous donors, the Brenninkmeijer family foundations - advised by Porticus; the Daughters of the Cross of Liege, the Discalced Carmelites, the Presentation Sisters North East Province, the Sisters of Mercy, the Irish Prison Service and the Probation Service, without whose support our work would not be possible, a sincere thank you for your continued commitment to the work of the Trust.

To our small team of dedicated staff, a sincere thank you for your professionalism and dedicated commitment in ensuring the work of the Trust continued, despite the ongoing difficulties presented by the pandemic.

And finally, to my fellow Trustees a sincere thank you for your continued support and ongoing commitment to the work of the Trust, in focussing on and supporting some of the most vulnerable and marginalised people in Irish society.



Donal O'Brien
Chairperson, April 2022

3. Objectives and Activities

St Stephen's Green Trust (SSGT) is an independent social justice grant-maker which works across the island of Ireland. Our primary purpose is to make grants to groups to allow them to effect positive social change in areas which trustees deem to be critical. Sometimes SSGT engages with the issues at an operational level when it is deemed to be the best approach. SSGT believes supporting advocacy and activism to achieve social change is the best use of independent funding and this forms the basis of our strategic philanthropy. We aim to work in solidarity with grantees in a way which respects their dignity and leadership in the causes we fund. We commit to effective stewardship of the funds entrusted to us by our donors.

The principal objects of SSGT as set out in its constitution are:

To support causes established for the relief of poverty and the advancement of education and religion and other purposes beneficial to the community including the provision of welfare housing and community development and youth programmes (including the provision of appropriate housing for the elderly and for deprived families, the provision of a welfare programme and residential care for the mentally ill, handicapped and victims of drug abuse) and all purposes which by the law of Ireland for the time being in force are valid charitable purposes by such exclusively charitable means the Directors may from time to time think fit.

St. Stephen's Green Trust is a charitable foundation which respects human dignity and is committed to helping create a society where the dignity of all can be realised through social justice and inclusive, nurturing communities.

Our work is underpinned by the core values of respect & solidarity; accountability & transparency; integrity & partnership.

Strategic Plan 2018-2022

The Strategic Plan 2018-2022 has four strategic goals and a fifth organisational goal. The strategic goals are grant or operational programmes which have been developed as funding opportunities allow. We are committed to operating as a foundation that seeks social change in pursuit of social justice, taking risks where deemed necessary and appropriate. We will support activism and creative approaches that will progress our specific objectives.

Strategic Goals

- SG1: Contribute to a more humane justice system through supporting alternatives to prison, humane imprisonment and reintegration of ex-offenders.
- SG2: Contribute to improving the situation for Travellers by focusing on specific areas that progress their life chances and participation in Irish society:
 - SG2.1: Contribute to increasing the provision of culturally appropriate, secure, quality accommodation for Travellers;
 - SG2.2: Contribute to increased participation of Travellers in employment and enterprise;
 - SG2.3: Embed changes in policy and practice that have a positive impact on Travellers in prison, their families and communities.
- SG3: Contribute to the goal of vulnerable migrants becoming full members of Irish society through dismantling barriers to integration.
- SG4: Contribute to strengthening collaborative and supportive relationships within and between communities in Northern Ireland to promote peacebuilding.
- SG 5: Developing SSGT to be an exemplar foundation

General overview 2021 and outlook for 2022

The COVID-19 pandemic affected most areas of operation for a second year. Many grantee activities were delayed or had to be re-organised due to lockdowns and operational difficulties. We aim to be flexible in these situations which can result in reduced spending on grants while management and support costs remain fixed.

Under the Humane Justice system grant programme we continued work on *The Compass*, Ireland's first online directory of community support services for families and people affected by imprisonment or convictions. The directory will be launched in April 2022. A high level gap analysis was also compiled which highlighted a need for support for children and families with a loved one in prison. A small grant programme on this theme will be designed and opened by Summer 2022.

The launch of our research report on Travellers in employment in April 2021 and subsequent dissemination was very successful. The 80% unemployment rate among Travellers is recognised as unacceptable and there seems to be significant interest in how to address this but progress is very slow. The Travellers in Prison Initiative (TPI) National conference in October and launch of the 6yr evaluation was an organisation highlight. TPI has established itself as an innovative model in developing positive action measures for Travellers and their families affected by convictions or imprisonment. It is an important source of expertise and point of contact for Traveller groups and state bodies. The work of TPI was enhanced by the employment of a Traveller ex-prisoner in August. The model will be developed during 2022, with a name change to better reflect TPI's work with the Probation Service. The Traveller Accommodation Grant Programme made several grants in 2021 and many of the Traveller organisations with which we work were involved in urgent and critical activities as well as strategic work.

For a second year, there were few applications for Activities for children living in Direct Provision Centres grant programme, mainly due to the impact of the pandemic – many groups were unable to work directly in Centres. In 2022 we will review the grant programme and ensure it continues to focus on the areas of greatest need. Early in 2021, we made several more grants in the Connecting Communities grant programme which supports the voice of international protection applicants in decision which affect them. Towards the end of 2021, we opened a new programme, Community Sponsorship Grant Programme, funded by foundations advised by Porticus.

The Supporting Intercommunity Practice & Activism (SIPA) 3-year grant programme in Northern Ireland had timeframes extended to take account of activities delayed by restrictions during the pandemic. Most organisations received their Yr2 grants in 2021.

SSGT moved to a permanent office in the Guinness Enterprise Centre in Sept 2021 and implemented a Salesforce-based grants management system and moved the grant application process online.

4. Achievements and Performance

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<p>SG1: Humane Justice System Grant Programme (HJGP): Contribute to a more humane justice system through supporting alternatives to prison, humane imprisonment and reintegration of ex-offenders.</p> <p>SSGT has part-funded an IASIO-led criminal justice directory project with the Irish Prison Service (IPS) and Probation Service over the past three years. The work continued during 2021 and is substantially complete and will be publicly launched in April 2022 following final user testing. <i>The Compass</i> is an online directory of community support services for people and families affected by imprisonment or convictions. The directory has contact information for local support organisations and services across Ireland as well as</p>

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links to other services. *The Compass* is managed by IASIO on a Salesforce system owned by SSGT – the partnership is governed by an MOU.

Social research charity, Quality Matters, which project managed the criminal justice directory, produced a high level gap analysis from the information gathered for the directory and supplemented by an additional survey. Although the gap analysis is limited by a lower than expected survey response rate, it gives good insight into the geographical and thematic spread of services and gaps which exist. The data serves as a baseline for future analyses. The gap analysis summary is available on the SSGT website.

As the gap analysis identified a particular issue around support for children and families with a loved one in prison, SSGT undertook a brief scoping around family support within the Irish prison system. Trustees agreed to a small grant programme to support people affected by imprisonment and their families. The goal is to make a contribution to the Irish prison system so that the maintenance and improvement of family relationships become an integral part of rehabilitation. The grant programme is being designed and will launch by summer 2022. This programme will build on a small multi-annual grant to the Irish Penal Reform Trust (IPRT) for their *Action for Children and Families of Prisoners Network*.

The grant programme is funded by a family foundation advised by Porticus.

HUMANE JUSTICE SYSTEM GRANT PROGRAMME 2021			
Organisation	Location	Project	Amount
IASIO	Blanchardstown	Directory of Criminal Justice Services	€15,500
IPRT	Dublin 7	Children & Families Initiative	€5,000
Programme Costs and Support			€16,890
Total			€37,390

SG2: Contribute to improving the situation for Travellers by focusing on areas that progress their life chances and participation in Irish society. This strategic goal will have three subgoals:

SG2.1: Traveller Accommodation Grant Programme: contribute to increasing the provision of culturally appropriate, secure, quality accommodation for Travellers

SSGT's aim in this programme is to support the provision of culturally appropriate, secure, quality accommodation for Travellers by: strengthening organising and campaigning; improving awareness and attitude towards the need for change; strengthening solidarity and improving the policy and legislative framework for the provision of accommodation. This is a 10 year programme (2018-2027) funded by the Presentation Sisters and the Discalced Carmelites.

The programme started in 2018 with four grants made, some of which were multiannual. There was good progression in 2019 but activities were severely disrupted over the two years of the pandemic. Traveller groups were very involved in reducing the harms of Covid 19 on Travellers, where dire living conditions and overcrowding exacerbated the effects of the pandemic. It was difficult for them to carve out time for longer-term strategic work. However there was significant activities which has placed Traveller accommodation to the fore in discussions about housing and homelessness.

Pavee Point published a report for which we had given a small grant – '[Covid-19 and Irish Travellers: Interim Responses, Reflections and Recommendations](#)'. Galway Traveller Movement published its fourth accommodation monitoring report under its Traveller Homes Now campaign, supported by a grant from

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SSGT. The RTAWG completed its report on [Traveller Homelessness in the South West](#) which was launched in January 2022. Members of the RTAWG were integrally involved in the Ombudsman for Children's report on the living conditions of children living on the Springlane halting site in Cork – [No end in site](#) - and a complaint to the Broadcasting Authority of Ireland against a local media outlet for an interview with an elected Councillor in Cork which was partially upheld.

Grants were made to four additional organisations in 2021 to build on the work of current grantees. While 14 applications were received for the programme only four grants were awarded as the programme focuses on strategic work around advocacy and activism rather than service provision. Most of the declined requests were for service provision.

SSGT continued its engagement in the sector including developing relationships with the Northern Ireland Housing Executive following the publication of its Traveller Accommodation Strategy and using its knowledge to forge new relationships between grantees within and between grant programmes.

The programme was funded by the Discaled Carmelites in 2021.

TRAVELLER ACCOMMODATION PROGRAMME 2021			
Organisation	Location	Project	Amount
Cena, Culturally Appropriate Homes	Limerick	Modelling a new approach to Traveller-specific accommodation	€16,000
Cork Traveller Women's Network	Cork	Covid Stories	€4,500
Craigavon Travellers	Craigavon	Housing Policy Strategic Work	€18,396
East Cork Travellers	Cork	Strategic Plan	€3,200
Travellers of North Cork	Cork	Training the trainers programme in accommodation	€14,500
Programme Costs and Support			€10,861
Total			€67,457

SG2.2: Traveller Enterprise & Employment Policy Programme - contribute to increased participation of Travellers in employment and enterprise

Over 80% (8,500) of Travellers in the labour force (10,650) are unemployed, a statistic underpinned by a range of other issues affecting participation in the labour market, such as severe educational disadvantage and widespread and endemic inequality and discrimination in the workplace. SSGT produced and published a report in April 2019, *Mincéir Gruber Malaid Streed - What next for Traveller employment?* which explores why low numbers of Travellers access and progress through education, training and labour market settings. A three-year operational programme, the Traveller employment and enterprise policy programme was set up in 2019 but was severely affected by the pandemic and a decision was made to close the programme in December 2020.

During 2021, activities were wound down, the most significant of which was the completion, launch and dissemination of the ValuesLab research report, *Mincéir Misl'er a Tom Tober: Travellers in the Mainstream Labour Market, Situation, Experience and Identity* with forewords by Senator Eileen Flynn and Minister Roderic O'Gorman. SSGT partnered with Traveller activist Brigid Quilligan to disseminate the report to a range of stakeholders including political parties, key officials in relevant Departments. The Joint Oireachtas Committee on Key Issues Affecting the Traveller Community held a specific module to discuss the report and several of the report's recommendations were included in its final report. A webinar to launch the

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report was held in April 2021. It was addressed by Minister Joe O'Brien and 132 people attended. The report was covered by [RTE](#) and [The Examiner](#). There were a number of other interviews on local radio and Today FM.

A final evaluation report was completed with learning identified for future programmes. Other programme reports completed and published in 2021 were an [Ethnic Identifier Briefing Sheet](#) and a guide to [Positive Action Measures for Traveller employment](#).

Although the programme is now closed, trustees agreed a 3-yr grant of €20,000 per annum to *Bounceback Recycling* (GTM) towards its expansion and focus as a learning hub on Traveller employment. €18,140 was spent on programme costs and support with the total of €32,140 funded by the Discalced Carmelites.

SG2.3: Travellers in Prison Initiative (TPI): embed changes in policy and practice that have a positive impact on Travellers in prison, their families and communities

The aim of TPI is to embed changes in policy and practice that have a positive influence on Travellers in prison, their families and communities. TPI has been in operation since 2015 and started its third three-year programme in April 2021 developed in collaboration with funding partners, the Irish Prison Service (IPS) and Probation Service. TPI is advised by a Steering Committee chaired by a Traveller activist and the members of which are drawn from Traveller and non-Traveller groups working in the Irish prison and probation systems.

For a second year the COVID-19 pandemic impacted greatly on Travellers in prison and their families. Prison life had changed significantly as a result of the crisis - prisoners were on restricted regimes with limited access to outdoor space; the majority of education and training ceased or was on reduced timetables. Physical prison visits by family members were suspended for most of the year and replaced with additional phone calls and video calls. TPI had no physical access to any prison during 2021 and peer-support group work was suspended for most of the year.

The TPI evaluation report 2015-2021 was completed and launched at the National Conference in October. The evaluation summary is available [here](#). Travellers and Traveller ex-prisoners have been involved in delivering some of the work of TPI over the six years. In August SSGT employed a Traveller ex-prisoner community worker on a part-time contract. Another Traveller ex-prisoner on the Maynooth University Community Work degree course had a four-month placement in TPI and made a very positive contribution to its work including as a member of the panel of speakers at TPI Conference.

The work of TPI is across five main areas and a sample of activities in 2021 includes:

Building the Knowledge Base:

- TPI contracted Pavee Point to deliver training to Integrated Sentence Management (ISM) coordinators in the IPS and staff from the Training Development Unit in the Probation Services around gathering ethnic data. Guidelines for staff were also produced to support the roll-out of an effective Ethnic Identifier system across both institutions.
- Continuing to work with the IPS on data on Traveller participation in prison education and community return schemes.
- TPI and the National Traveller Women's Forum liaised with Traveller activists and Tusla to develop an operational model of support for Traveller women and their families at all stages in the criminal justice system

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- TPI published its report '[Working it Out – Examples of measures to enhance employment of under-represented groups](#)' and the [summary briefing paper](#). A presentation on the recommendations of the report was made to the *Oireachtas Joint Committee on Key Issues affecting the Traveller community* in May. The Committee's final report and recommendations includes references to TPI's *Working it Out* report.
- TPI sits on the UK's The Traveller Movement Criminal Justice System Steering Group to share learning.

Improving access to services for Travellers in the Criminal Justice System (CJS)

- TPI worked with the IPS on the expansion of the Traveller liaison teacher model to all prisons. This model was piloted by TPI in the Dublin prisons. An evaluation spotlight report, [Enhancing Access to Education for Travellers in Prison](#) was published to share the learning.
- TPI delivered training on Traveller inclusion to Probation Officers, the model for which is to include Traveller ex-prisoners as trainers. A short film of the two men discussing their experience of the CJS was produced as a training tool and is available upon request.

Strengthening supports for families of Travellers in prison, and after prison

- Direct information and advocacy support was provided to families of Travellers in prison.
- TPI worked with the Galway Traveller Movement's *Empowerment Programme for Families of Travellers in Prison* which completed its report, *'We keep going for each other – Family stories of Travellers through prison times'*. Extracts were recorded for the TPI national conference. This report is now available from GTM.
- TPI is a member of the IPRT Children & Families Network and participated in the launch of its report, *Piecing It Together: Supporting Children and Families with a Family Member in Prison in Ireland*.

Strengthen self-identity and self-advocacy for Travellers in prison

- Peer support projects had sporadic access to prisons in 2021 due to COVID-19, and re-oriented their work towards post release and family support. TPI facilitated four meetings of the peer support workers network to support this work.
- TPI worked with IASIO and peer support workers to develop closer working and referral relationships to enhance post-release supports for Travellers.
- A [TPI Newsletter](#) was published in Dec 2021 and short films with messages of hope for Travellers in prison were produced and disseminated through the in-cell TV system.

Documenting and Sharing the Learning of the TPI

In addition to dissemination of learning and strategic advocacy activities outlined above:

- The TPI National Conference took place on line on 5th October with a powerful [keynote address](#) by President Michael D. Higgins and a closing address by Minister Hildegard Naughton, TD. Former SSGT trustee and broadcaster MC'ed the event and there were presentations by Traveller activists, Traveller ex-prisoners, the Director General of the IPS and the Director of Probation Service. 370 people attended the conference from across a wide range of roles and sectors and feedback was extremely positive.
- **The media profile of TPI and the issues affecting Travellers in prison increased over 2021 with media coverage for the National Conference and other activities in the [Irish Times](#), the [Irish Independent](#), the [Irish Examiner](#) and [The Journal](#).**
- Submissions were made to the Review of Equality Legislation and the Prison Rules Review Consultation.

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The TPI programme funders are the Irish Prison Service, Probation Service and foundations advised by Porticus UK. Programme expenditure includes the costs of employing the TPI Coordinator and Community Worker and programme activities.

TPI Expenditure 2021			
Organisation	Location	Project	Amount
National Traveller Women's Forum	Dublin 2	Core costs re the role of TPI Chairperson	€5,000
Programme Expenditure			€93,077
Total			€98,077

SG3: Contribute to the goal of vulnerable migrants becoming full members of Irish society through dismantling barriers to integration

SSGT trustees refined the strategic goal of supporting the integration of vulnerable migrants to one which focuses on people in the international protection process. The programme has three grant making strands in an overall programme called *Connecting Communities*.

Connecting Communities: Activities for children living in DP Centres grant programme 2020-2022:

Since 2015 SSGT has funded activities enabling over 2,500 children living in Direct Provision centres in Ireland to participate in sporting, cultural and leisure activities to reduce social isolation and increase positive integration into host communities. Following an external evaluation of the programme in 2019, SSGT committed to a further two-year programme (2021-2022) to support this work of grassroots groups and matched funding is now required, preferably from local agencies. The aim is to encourage agencies with responsibility for the welfare of children living in direct provision centres to ensure provision of these extracurricular activities over the longer term.

There were few requests for grants for this programme in 2021 for several reasons. Support groups could not work in Centres due to restrictions during the pandemic. There is anecdotal evidence that more parents are now working and are better able to afford activities for their children. There is also some evidence of more statutory agencies, volunteer groups and private organisations taking an interest in the needs of people living in Direct Provision centres and providing resources and activities.

SSGT also continued to support and participate in the Asylum Support Network, managed by the Irish Refugee Council.

Connecting Communities: Stand Up Speak Out 2020-2022

In 2020 SSGT developed a grant programme on positive change for people in the international protection process through a focus on supporting community organising, participation of asylum seekers in their community and inclusion of their voices in issues which affect them. The Programme for Government 2020 included a commitment to ending direct provision seen as an opportunity for asylum seekers to be part of local and national decision making processes to help shape a more humane asylum process which assists integration instead of isolating children, women and men from the communities in which they live. This strand is about advocacy, activism and collaboration rather than service delivery.

The programme is funding projects where participants develop confidence and engage in relevant forums on issues of importance to asylum seekers and refugees; new or strengthened relationships are developed between projects and participants with other groups, community groups, NGOs and decision makers. The medium term goals are that this work will increase visibility at community level and/or in public forums of the issues asylum seekers and refugees face, increase activism and mobilisation of asylum seekers and

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refugees on issues of importance to them locally and nationally; and lead to a networked cohort of asylum seeker and refugee advocates who are visible and helping to shape local and national decision making processes.

Two-year grants were made to three organisations in 2020 and a further three organisations were funded for two years in 2021. Year 1 annual reports were due in February 2022 following which a combined interim report will be published. SSGT is working with an external evaluator on this programme to develop an internal monitoring, evaluation and learning framework, using an action-research approach. Two Learning Network meetings were held with the six grantees in 2021, one of which was in-person. A summary of the work being funded is [here](#).

The programme is funded by the Sisters of Mercy: Northern Province; Southern Province; Western Province and South Central Province and a family foundation advised by Porticus UK.

Connecting Communities: Activities for Children living in DP Centres & Stand Up Speak Out 2021			
Organisation	Location	Project	Amount
Macroscopia CIC (Larne House Visitor Group)	Larne	Support for people deported due to immigration issues	€1,845
Irish Refugee Council	Dublin	Asylum Support Network	€6,000
Clonakilty Friends of Asylum Seekers	Cork	Clonakilty Lodge	€450
DePaul Ireland	Dundalk	Dundalk DP Centre	€1,180
LGBT Ireland	Dublin	Support for LGBT+ people in international protection	€15,000
Places of Sanctuary Ireland	Dublin	Schools of Sanctuary	€15,000
Participation & Practice of Rights	Belfast	Housing4All Campaign	€20,361
Programme Costs and Support			€39,193
Total			€99,016

Connecting Communities: Community Sponsorship Grant Programme 2021-2023

Community Sponsorship (CS) is an alternative to the traditional state-centred model of refugee resettlement. Local communities come together and play an active role in the reception and integration of families and individuals, who have already been registered as refugees by the UNHCR and are invited by the Irish Government under the Irish Refugee Resettlement Programme.

SSGT designed a two year grant programme which is part of a European-wide CS grant programme funded by Porticus. The programme which was opened in December 2021 will make about €140,000 in grants to grassroots community sponsorship groups over the two years. Three grants by the end of the year. The maximum grant available is €5,000 and we work closely with the Regional Support Organisations across the island on it.

Connecting Communities: Community Sponsorship Grant Programme 2021		
Organisation	Location	Amount
St Lukes Welcome	Cork	€5,000
Naas Community Sponsorship Group	Kildare	€5,000
Cork Croi Failte Project	Cork	€5,000
Total		€15,000

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SG4: Contribute to strengthening collaborative and supportive relationships within and between communities in Northern Ireland to promote peacebuilding

Between 2017 and 2019 SSGT ran a pilot programme *Building Supportive Relationships and Activism at Community Level (SIPA)* which grew out of a process of research around how SSGT might bring its experience of community grant making to support peacebuilding in Northern Ireland. This was framed by an understanding that sustainable peace needs to be built from the bottom up as much as from the top down with those at grass roots level having an important role to play. The programme aimed to develop or strengthen relationships within or between divided communities, with a focus on women, young people and/or place-based activism. A final report was published in December 2019. Although the programme was rolled out at a time of heightened community tensions and growing uncertainty about the future, the funded projects worked effectively to create the space for people, often for the first time, to work collaboratively alongside those from different religious or cultural backgrounds on shared interests and issues. Positive relationships were built between participants and between organisations working within and between communities.

Learning from the pilot programme informed the development of a new 3-year SIPA programme in 2019 which is part of a wider programme *Positive Peacebuilding Programme in Northern Ireland (PPNI)*. The other partners are The Social Change Initiative and the Community Foundation for Northern Ireland. The SIPA programme funded 12 groups across the north with multiannual grants to build on the work of the pilot. The focus was on targeting resources where they are most needed, in particular to rural areas and other locations significantly impacted by the conflict and work which is focussed on bringing about change at a local community level. Grants of STG€600,000 will be made to the 12 groups over the 3-year programme.

The work of the groups was severely impacted by the Covid 19 crisis for a second year in a row. Although most of the groups closed their offices, they adapted their work to meet the immediate needs of their communities. They became involved in grassroots public health information initiatives and distribution of PPE and food to those in need. Several of the groups went online to support their target groups and to engage in some of the work of the SIPA programme. SSGT provided extra support to the groups, engaging a local consultant to work with groups on accessing further grants for their Covid 19 work and connecting them with others that could support their work.

Activities began again in person towards the second half of the year. One Learning Network meeting was held in Belfast in November 2021 with very good engagement from grantees. The themes which emerged for grantees over the year were: difficulties in working in communities due to restrictions caused by the COVID-19 pandemic; the challenging environment for peacebuilding due to difficulties around the NI Protocol, the border poll campaign and contested centenaries. A particular issue emerged for some groups around the perception of two-tier policing and heavy handed policing and instability at Stormont. Several groups also spoke about community gatekeeping, including within families preventing women from getting involved in some work. The achievements over the year emerged as strengthened community resilience, increased confidence and skills, more and better relationships and greater participation between communities.

SSGT continued to work with the other programme partners (Social Change Initiative; Community Foundation for NI and Porticus) on joint activities and training opportunities. SSGT was involved in the logistics of the Annual Dialogue which took place on 9 June 2021, the focus of which was [Communities and Covid – from community response to long term recovery](#), capturing experiences during the third wave of

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restrictions and activists' thoughts on pathways to recovery. One of the SIPA grantees, Amie Gallagher, Focus Project, Creggan Enterprises was featured in an article, *Growing the voice and leadership of local women*.

In collaboration with the Social Change Initiative, SSGT organised two single identity webinars aimed at a southern audience. *The Other Side of the Border: Perceptions and Perspectives* was chaired by an SSGT trustee and several of the speakers were SSGT grantees or SCI programme participants. 29 people attended the webinar at which people from the Protestant/Unionist/Loyalist community spoke. 19 people attended the webinar with speakers from Catholic/Nationalist/Republican community.

SSGT led on a proposal to the other partners for a programme-level action research piece around women's participation in grassroots peacebuilding conversations – the harder issues. This action learning research project will be carried out in 2022 by programme evaluators IOD Parc.

The programme is funded by a family foundation advised by Porticus UK & Ireland.

SIPA Programme 2021			
Organisation	Town	Project	Grant STG
Carson Project	Ballymena	Building Inter Community Engagement and Activism	£18,400
Creggan Enterprises	Derry	Focus Project - young women	£19,880
Éalu	Dungannon	Civic Dialogue and women in peacebuilding programme	£18,560
Impact Network NI	Randalstown	Loyalist Ladies in Leadership	£13,500
Leafair Community Association	Derry	Safe Youth	£18,300
North Belfast Interface Network	Belfast	Upper North Belfast Confidence Building Forum	£20,000
North West Migrants Forum	Derry	Building Young People's Advocacy	£16,800
Queenspark Women's Group	Glengormley	Women Connect Project	£3,400
			Total Grants £
			£128,840
			Total Grants€
			€151,576
			Programme Costs
			€77,335
Total Cost			€228,911

SG 5 Developing SSGT to be an exemplar foundation

SSGT received unrestricted funding from foundations advised by Porticus UK & Ireland in 2019 to work on a number of areas of sustainability. SSGT was based in the home office of the Executive Director for 18 years and is now based in the Guinness Enterprise Centre, Dublin 8. During 2021 a new Salesforce system was introduced and grant applications are now through an online system.

Staff worked from home when restrictions were in place and implemented its homeworking policy at other times of the year. The 2021 Annual Report and Financial Statements are compliant with the Charities Statement of Recommended Practice (SORP) and SSGT is in compliance with the Charities Governance Code.

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Four trustee meetings were held in 2021, of which 1 was a hybrid and the remaining 3 were online. There were four Finance, Audit, Investment and Governance subcommittee meetings in 2021 which focused on the audited accounts, the risk register and operational and sustainability tasks. The Grants subcommittee met in March to consider the applications for the Traveller Accommodation Grant Programme. A strategy subcommittee was convened in July to start a strategic planning process. The work is expected to be complete in September 2022.

Two Sustainability subcommittee meetings were held in 2021 which considered the tenders received for the Salesforce implementation. The successful tenderer designed and implemented the new system over six months in 2021 which included training for staff.

SSGT has participated in the development of the philanthropy sector over the years and during the Philanthropy Ireland AGM, the SSGT Executive Director made a short presentation to the group which included the Minister of State for Community Development and Charities, Joe O'Brien TD. She also made a presentation at a Benefacts webinar in December, responding to the launch of their report on data collection in the charity sector. The Executive Director was a member of the Philanthropy Ireland Training Network working group which designed and arranged 3 training sessions to other philanthropy colleagues during 2021. SSGT is also a member of the Northern Ireland Funders Forum and attended meetings of the groups throughout 2021.

5. Financial Review

SSGT had a surplus in the year of €705,851 (2020: €241,653), which includes an unrealised investment gain of €677,363. SSGT's endowment fund value increased to €5,207,552 in 2021 (€4,507,224 in 2020). €3m is a permanent endowment donated in 2003 by the Daughters of the Cross of Liege. In 2017 SSGT received a donation of €1m from the Presentation Sisters, North East Province, to be spent over a minimum of a 10-year period, of which €1.188m remains due to investment growth. SSGT did not draw down funds from either investment during 2021 due to the slow-down in grant making as a result of the COVID-19 pandemic.

A key funding relationship continues to be the private foundations of the Brenninkmeijer family, advised by Porticus, with income of €383,169 in 2021. Funds are received from two private charitable institutions, founded by entrepreneurs from the Brenninkmeijer family, the Auxilium Foundation and the Benevolentia Foundation. Porticus is the international organisation that manages the philanthropic programmes of these charitable institutions. These funds were spent across most of the SSGT programmes in 2021, including the Humane Justice System grant programme; Travellers in Prison Initiative, the Vulnerable Migrants Programme and the Supporting Intercommunity Practice and Activism programme in Northern Ireland as well as unrestricted funding spent on organisational development. The Discalced Carmelites donation of €99,597 was spent on the Traveller Accommodation and Traveller Enterprise & Employment grant programmes. Grants of €38,000 were received from each of the IPS and the Probation Service for the Travellers in Prison Initiative and the development of the criminal justice directory. The Sisters of Mercy donations (€30,000) were for the Connecting Communities Grant Programmes to support people in the international protection process.

Reserves policy

A formal policy on reserves was agreed at the 15 June 2017 Trustees' meeting of SSGT. It states that the Board has set a reserves policy which requires that reserves be maintained at a level which ensures that six months organisation's core activity could continue during a period of unforeseen difficulty and a proportion of reserves be maintained in a readily realisable form. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account: risks associated with each stream of income and expenditure being different from that budgeted; planned activity level and organisation's commitments. Six months' reserves are estimated to be €50,000 and the plan is to build them up over a number of years. The balance held as unrestricted funds at 31 December 2021 was €33,914, which is regarded as free reserves.

Investment powers and policy

SSGT's Finance, Audit, Investment and Governance subcommittee monitors the investment performance of its fund managers, Davy, and makes recommendations to the Trustees.

6. Structure, Governance and Management

A core value of SSGT is to recognise that we are accountable to a range of stakeholders including our donors and the people with whom we are working to seek social justice. We will hold ourselves accountable by setting high standards for ourselves and by how we assess our impact. We see ourselves as enablers and we appreciate the importance of learning from both successes and challenges – our own and those that we fund. We are committed to being open about how and why we do things and will adhere to the highest possible standards of governance.

St Stephens Green Trust is a registered charity with the Charities Regulatory Authority RCN:20026547. It also holds a Revenue Charity Number: CHY10449. It was incorporated as a company limited by guarantee on 11 October 2007 to take over the assets and undertaking of the unincorporated St Stephens Green Trust to which it succeeded on 1 January 2008. SSGT was set up in 1992 under a Deed of Trust with support from the private charitable foundations of the Brenninkmeijer family. Their aim was to use the Trust as a vehicle to support organisations working across Ireland.

SSGT is governed by its Constitution dated 24 May 2018. The company is limited by guarantee and has no share capital. The guarantee of members is limited to €1 each which continues for one year after individual membership ceases. The report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP (FRS102) effective January 2015), the company has implemented its recommendations where appropriate in these financial statements.

Trustees and Management

St Stephen's Green Trust is governed by the Trustees who are also the Directors of the company. The SSGT Constitution states there must be at least three Directors of the company. The six Trustees at the date of this report and those who served during the financial year are set out on page 2. Trustees decide the broad strategy and areas of activity for the charity, including consideration of financial statements, budgets, grant making, investment, reserves and risk management policies and performance.

New Trustees are appointed by current Trustees and do not retire by rotation. In December 2019 Trustees agreed a policy of term limits. Each Trustee serves for a period of three years followed by the right to re-election for a further two similar terms with the option of accepting an invitation from Trustees, if offered, to serve for one further three-year term. No Trustee can be appointed to a salaried position of the charity. Details of Trustee expenses and related party transactions are disclosed in the financial statements, which amount to €nil for 2021. Trustees met four times in 2021 of which three were online meetings. Day-to-day management of the charity is delegated to the Executive Director. Several Trustee subcommittees support the work of the Executive Director and the organisation. Each of these subcommittees (or advisory boards) has at least one Trustee as a member and makes recommendations to the Board.

A Grants subcommittee makes recommendations to the Trustees on applications under a specific threshold and Trustees fully assess all other applications. The Grants subcommittee members are Stephen Rourke, Jordan Campbell, Anna Lee and Orla O'Neill.

The SIPA Programme Advisory Group, chaired by Avila Kilmurray, advises on the Supporting Intercommunity Practice and Activism grant programme. Members include a range of people experienced in community peacebuilding and other work in Northern Ireland. Orla O'Neill is also a member of this advisory group.

Trustees' Annual Report and Financial Statements 2021

The TPI Steering Group, chaired by Maria Joyce, advises on strategy and the direction of this initiative. Many of the groups represented on the group are partners in the delivery of TPI. Members include Stephen Rourke, Orla O'Neill and Anne Costello.

A Finance, Audit, Investment and Governance subcommittee considers those issues and makes recommendations to the Trustees. Members during 2021 were Donal O'Brien, Anna Lee, Dáithí Ó Maolchoille and Orla O'Neill.

The charity is a member of Philanthropy Ireland and Northern Ireland Funders Forum which provide helpful information on good practice, changes in the law affecting charities and act as an authoritative lobby with the government and regulators. The charity continues to liaise with fellow Trusts and Foundations on sector issues and joint grant making.

During 2021 the company moved to a new office in the Guinness Enterprise Centre, Dublin 8. This was part of a sustainability initiative by Trustees to secure the organisation into the longer term, funded by an unrestricted grant through Porticus. During the year, SSGT had one fulltime and four part-time employees.

Grant making policy

SSGT continues with a programmatic approach to its grant making. Two and three-year grant programmes are designed around the strategic aims of SSGT as set out in Section 3: Objectives and Activities. Theories of change or roadmaps for each strategy are developed which include the outcomes to which the programme is seeking to contribute. The process explores assumptions, a framework for measuring outcomes and the most appropriate grant programme activities for the programme. Criteria for grants are developed and application forms designed.

In most programmes, an open, competitive process is followed. Grant information is disseminated through Funding Point (The Wheel), Avelink and the Northern Ireland Community & Voluntary Agency's (NICVA) GrantTracker website in Northern Ireland. Application forms, criteria and application deadlines are made available as needed. Potential applicants are encouraged to speak with staff in advance of making an application to ensure it fits the criteria for funding. SSGT sometimes uses an information meeting where potential grantees are invited to learn about the proposed programme. The grant application assessment process seeks to establish whether funding a particular organisation or project is likely to lead to a contribution towards the specified outcomes. The process for assessment and timeframes for decision making is set out on the website for each grant programme. A two-step process is generally used whereby applications are shortlisted for a full assessment within three weeks of the application deadline. Therefore, the bulk of unsuccessful applicants have a decision within a short period. Shortlisting of applications is not a guarantee of funding and more detailed information on the application is sought before a final decision is made, which may take another six weeks. A technical assistance grant is available to low capacity organisations to help develop funding proposals.

SSGT places a heavy emphasis on learning from grant programmes and uses a MEL (Monitoring, Evaluation and Learning) approach whereby frameworks are developed for each grant programme and overseen by internal or external evaluators. Activities such as annual or biannual Learning Network meetings are used to gather and share learning among grantees involved in similar activities. SSGT endeavours to be proportionate in these processes. Grantees are asked to report on the contribution they have made towards the SSGT programme outcomes. The purpose is to learn from the work of grantees and to help organisations reflect on their work, whether it changed from the original intentions and if so, why. In addition, gathering information from grantees allows SSGT to reflect on the impact of

Trustees' Annual Report and Financial Statements 2021

its grant making approaches. Strategic advocacy is also employed as a method of disseminating the learning from grant programmes.

Risk Management

The Trustees have developed a risk management strategy which comprises: an annual review of the risks the charity may face and recording these on a risk register; a risk register to assess the likelihood and potential impact of those risks and to identify the principal risks. The Trustees have identified that the key risks and uncertainties that the charity faces include the financial risk associated with the investments, maintaining sufficient funding, ensuring adequate operational controls and ensuring strong governance. These risks are mitigated through the establishment of systems and procedures which are continually evaluated.

To mitigate the key risk of variability of investment returns, Trustees maintain a close relationship with the investment managers, Davy. A medium risk level is deemed to be most suitable for SSGT's investments and meetings are held with Davy to oversee this approach. A major operational risk is the extent to which the grants awarded make an impact on the intended beneficiaries. An enhanced approach to reflection and evaluation of learning has been undertaken by SSGT which is expected to continue and develop. SSGT also takes care with its assessment of grant applications; ensuring successful applicants have a track record, demonstrate effectiveness and a minimum level of governance. It is a mandatory requirement that funded organisations have a safeguarding policy in place. SSGT has minimal currency risk and credit risk. The charity has no interest rate risk as it has no borrowings.

Accounting Records

The measures that the Trustees have taken 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 employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The charity's accounting records are maintained at the administrative office in the Guinness Enterprise Centre, Dublin 8.

Plans for future periods

SSGT will continue to implement its 2018-2022 strategic plan as set out in Section 3 until the new strategy has been finalised in September 2022.

7. Reference and administrative details

All reference and administrative details are set out on page 2.

8. Exemptions from Disclosure

There are no omissions of the names of any Trustees, executive officers or senior staff members for any extenuating personal circumstances.

9. Funds held as Custodian Trustee on behalf of Others

St Stephens Green Trust does not act as custodian Trustee on behalf of others.

10. Post Balance Sheet Events

There have been no circumstances or events subsequent to the year-end which require adjustment to or disclosure in the financial statements or in the notes thereto.

11. Auditors

The auditors, Crowleys DFK Unlimited Company, have indicated their willingness to continue in office in accordance with the provision of Section 380 of the Companies Act 2014.

12. Statement on Relevant Audit Information

So far as the Trustees are aware, there is no relevant audit information of which the statutory auditors are unaware. The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

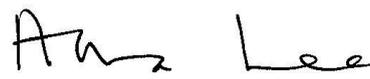
13. Research and Development

St Stephens Green Trust did not engage in any research and development activity during the year.

Approved by the Board of Trustees on 28 April 2022 and signed on its behalf by:



Donal O'Brien
Trustee



Anna Lee
Trustee

Trustees' Responsibilities Statement

The Trustees, who are also directors of St Stephens Green Trust for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the Trustees as the directors to prepare financial statements for each financial year. Under the law the Trustees 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 Irish Auditing and Accounting Supervisory Authority. Under company law, the Trustees 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 year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

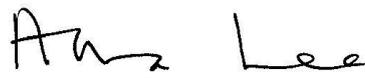
The Trustees confirm that they have complied with the above requirements in preparing the financial statements.

The Trustees 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 net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Trustees' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 28 April 2022 and signed on its behalf by:



Donal O'Brien
Trustee
Trustee



Anna Lee
Trustee
Trustee

INDEPENDENT AUDITOR'S REPORT to the Members of St Stephens Green Trust

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of St Stephens Green Trust for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 and of its net incoming resources for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other Information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT to the Members of St Stephens Green Trust

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- we have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of Trustees' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of Trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 21 the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

INDEPENDENT AUDITOR'S REPORT to the Members of St Stephens Green Trust

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 25, which is to be read as an integral part of our report.

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

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



Natalie Kelly
for and on behalf of
CROWLEYS DFK UNLIMITED COMPANY
Chartered Accountants and Statutory Audit Firm
16/17 College Green
Dublin 2
D02 V078

28/04/2022

.....

St Stephens Green Trust

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

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

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

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

Statement of Financial Activities

For the year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Endowment Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Endowment Funds 2020 €	Total 2020 €
Income									
Charitable activities									
- Grants from State bodies and other co-funders	5.1	44,000	544,766	-	588,766	113,294	286,341	-	399,635
Investments									
-Bank Interest	5.2	749	-	-	749	188	-	-	188
-Presentation Sisters		-	4,732	-	4,732	-	3,330	-	3,330
-The Congregation of the Daughters of the Cross of Liege		-	18,233	-	18,233	-	12,180	-	12,180
Other income	5.3	-	-	-	-	570	-	-	570
Total income		44,749	567,731	-	612,480	114,052	301,851	-	415,903
Expenditure									
Charitable activities	6.1	39,223	544,769	-	583,992	114,052	286,340	-	400,392
Net gains/(losses) on investments		-	677,363	-	677,363	-	226,142	-	226,142
Net income/(expenditure)		5,526	700,325	-	705,851	-	241,653	-	241,653
Transfers between funds		-	-	-	-	-	-	-	-
Net movement in funds for the financial year		5,526	700,325	-	705,851	-	241,653	-	241,653
Reconciliation of funds									
Balances brought forward at 1 January 2021	13	28,388	823,510	3,900,000	4,751,898	28,388	581,857	3,900,000	4,510,245
Balances carried forward at 31 December 2021		33,914	1,523,835	3,900,000	5,457,749	28,388	823,510	3,900,000	4,751,898

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Notes to the Financial Statements
for the year ended 31 December 2021

SUMMARY INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2021

	Statement of Financial Activities	2021 €	2020 €
Gross income	Unrestricted funds Restricted funds	44,749 567,731	
		<hr/>	
Net gains/(losses) on investments	Unrestricted funds Restricted funds	- 677,363	415,903
		<hr/>	
		677,363	226,142
Total income		1,289,843	642,045
Total expenditure		(583,992)	(400,392)
		<hr/>	<hr/>
Net income/(expenditure)		705,851	241,653
		<hr/> <hr/>	<hr/> <hr/>

The company has no recognised gains or losses other than the surplus for the financial year. The results for the financial year have been calculated on the historical cost basis.

Notes to the Financial Statements
for the year ended 31 December 2021

BALANCE SHEET

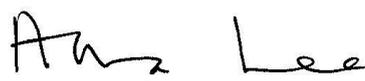
as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Investments	11	5,207,552	4,507,224
Current Assets			
Debtors	12	1,120	4,923
Cash and cash equivalents		1,030,534	1,318,022
		1,031,654	1,322,945
Creditors: Amounts falling due within one year	13	(781,457)	(1,078,271)
Net Current Assets		250,197	244,674
Total Assets less Current Liabilities		5,457,749	4,751,898
Funds			
Endowment funds		3,900,000	3,900,000
Income funds:	14		
Restricted trust funds		1,523,835	823,510
General fund (unrestricted)		33,914	28,388
Total funds	15	5,457,749	4,751,898

Approved by the Board of Trustees on 28 April 2022 and signed on its behalf by:



Donal O'Brien
Trustee



Anna Lee
Trustee

Notes to the Financial Statements
for the year ended 31 December 2021

STATEMENT OF CASHFLOWS
For the year ended 31 December 2021

Cash flows from operating activities

	Notes	2021 €	2020 €
Net movement in funds		705,851	241,653
Adjustments for:			
Exceptional items		(677,363)	(226,142)
Interest receivable and similar income		(23,714)	(15,698)
Exceptional items		677,363	226,142
		<hr/>	<hr/>
		682,137	225,955
Movements in working capital:			
Movement in debtors		3,803	(4,923)
Movement in creditors		(296,814)	538,785
		<hr/>	<hr/>
Cash generated from operations		389,126	759,817
		<hr/>	<hr/>
Cash flows from investing activities			
Interest received		23,714	15,698
Payments to acquire investments		(700,328)	(241,652)
		<hr/>	<hr/>
Net cash generated from investment activities		(676,614)	(225,954)
		<hr/>	<hr/>
Net increase in cash and cash equivalents		(287,488)	533,863
Cash and cash equivalents at 1 January 2021		1,318,022	784,159
		<hr/>	<hr/>
Cash and cash equivalents at 31 December 2021	16	1,030,534	1,318,022
		<hr/> <hr/>	<hr/> <hr/>

1. GENERAL INFORMATION

St Stephens Green Trust is a company limited by guarantee (Registered under Part 18 of the Companies Act 2014) incorporated and registered in the Republic of Ireland (Companies Registration Office Number 447527). The registered office is 75 Weston Park, Churchtown, Dublin D14 HW58 and principal place of business is Guinness Enterprise Centre, Taylor's Lane, Dublin 8. The nature of the charity's operations and its principal activities are set out in the Trustees' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)", Irish statute comprising the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The company has applied the Charities Statement of Recommended Practice (SORP) on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the year ended 31 December 2021 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Income

Donations received from charitable organisations and religious orders are taken to the Statement of Financial Activities as the associated expenditure is realised. Income is deferred when it is in relation to a future period and is credited to the Statement of Financial Activities as the associated expense is realised.

Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, Human Resource, Information Technology and Administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Pension

St Stephens Green Trust contributes to a Personal Retirement Savings Account for permanent employees. Annual contributions are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements for the year ended 31 December 2021

Reserves

Restricted funds represent grants, donations and other income which can only be used for particular purposes specified by the donors binding the Trustees. Such purposes are within the overall aims of the company.

Permanent Endowment funds are funds that were donated to the company by The Congregation of the Daughters of the Cross of Liege in the form of a Deed of Gift that is to be permanently kept as an investment. The income generated from this gift is deemed restricted and is used for the charitable purposes of the company.

Expendable Endowment funds are funds that were donated to the company by the Presentation Sisters in the form of a Deed of Gift that is to be kept as an investment and drawn down over a minimum of 10 years.

Financial Instruments

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an outright short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the charity would receive for the asset if it were to be sold at the balance sheet date.

Investments

Investments held as fixed assets are stated at the market value. All gains or losses on investments are reflected in the Statement of Financial Activities. Income from other financial fixed asset investments together with any related withholding tax is recognised in the Statement of Financial Activities in the year in which it is receivable.

Notes to the Financial Statements
for the year ended 31 December 2021

Debtors

Debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Creditors

Creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation

In accordance with the provisions set out in the Taxes Consolidation Act 1997 the income generated by St Stephens Green Trust is exempt from tax.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Going Concern

The Trustees have considered the going concern basis of preparation including the potential impact Covid-19 could have on the Trust's financial position. Having reviewed budgets and cashflows, under different scenarios, they have reasonable expectation that the Trust has adequate resources available to continue in operation existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

Notes to the Financial Statements for the year ended 31 December 2021

5. INCOME

5.1 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
General Grant Programme	-	-	-	25,994
Humane Justice Grant Programme	-	37,390	37,390	39,795
Traveller Accommodation Grant Programme	-	67,457	67,457	39,289
Traveller Employment Policy Programme	-	38,140	38,140	67,645
Travellers in Prison Initiative	-	98,077	98,077	91,165
Supporting Intercommunity Practice Activism	44,000	189,686	233,686	22,791
Vulnerable Migrants Grant Programme	-	99,016	99,016	112,956
Community Sponsorship	-	15,000	15,000	-
	44,000	544,766	588,766	399,635

5.2 INVESTMENTS	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
Investments	749	22,965	23,714	15,698

5.3 OTHER INCOME	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
Other income	-	-	-	570

The total of the income derived by the charity relates from its activities in Ireland.

5.4 ANALYSIS OF INCOME	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
Irish Prison Service	-	38,000	38,000	38,000
Probation Services	-	38,000	38,000	38,000
Private foundations advised by Porticus	44,000	339,169	383,169	162,265
Disalced Carmelites	-	99,597	99,597	48,414
Mercy Sisters	-	30,000	30,000	75,956
Lakeside Fund Killeen Group	-	-	-	37,000
	44,000	544,766	588,766	399,635

The Vulnerable Migrants Grant Programme consists of €8,000 from the Sisters of Mercy Southern Province, €8,000 from the Sisters of Mercy Northern Province, €6,000 from the Sisters of Mercy South Central Province €8,000 from the Sisters of Mercy Western Province.

During the year the Irish Prison Service awarded SSGT a grant of €38,000 of which €8,750 was released from 2020 deferred income. As at the year ended 31 December 2021 €29,250 of the 2021 grant was spent and €8,750 has been deferred until 2022.

During the year the Probation Service awarded SSGT a grant of €38,000 of which €8,750 was released from 2020 deferred income. As at the year ended 31 December 2021 €29,250 of the 2021 grant was spent and €8,750 has been deferred until 2022.

The total of the income derived by SSGT relates from its activities in the Republic of Ireland.

Notes to the Financial Statements for the year ended 31 December 2021

6. EXPENDITURE					
6.1 Charitable Activities	Direct Costs	Other Costs	Support Costs	2021	2020
	€	€	€	€	€
Traveller Employment Programme	20,000	12,141	6,000	38,141	67,645
Travellers in Prison Initiative	5,000	86,078	7,000	98,078	91,166
SIPA Northern Ireland	151,576	2,816	74,519	228,911	22,789
General Grant Programme	-	-	-	-	26,752
Community Sponsorship	15,000	-	-	15,000	-
Vulnerable Migrants Programme	59,823	7,192	32,000	99,015	112,956
Humane Justice Grant Programme	20,500	-	16,890	37,390	39,795
Traveller Accommodation Grant Programme	56,596	861	10,000	67,457	39,289
	<u>328,495</u>	<u>109,088</u>	<u>146,409</u>	<u>583,992</u>	<u>400,392</u>
6.2 SUPPORT COSTS			Charitable Activities	2021	2020
			€	€	€
Staff costs			95,261	95,261	94,026
Office costs			43,297	43,297	15,269
Computer costs			3,037	3,037	2,269
Governance costs			4,814	4,814	12,189
			<u>146,409</u>	<u>146,409</u>	<u>123,753</u>
7. ANALYSIS OF SUPPORT COSTS					
			2021	2020	
			€	€	
Staff costs			95,261	94,026	
Office costs			43,297	15,269	
Computer costs			3,037	2,269	
Governance costs (note 7.1)			4,814	12,189	
			<u>146,409</u>	<u>123,753</u>	
7.1 GOVERNANCE COSTS					
			2021	2020	
			€	€	
Trustees expenses			-	142	
Auditors Remuneration			4,794	4,014	
Legal & professional			20	7,550	
Trustee meetings			-	483	
			<u>4,814</u>	<u>12,189</u>	

Notes to the Financial Statements for the year ended 31 December 2021

7.2 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS

		2021
	<i>Basis</i>	€
Humane Justice Grant Programme	<i>Staff time 11%</i>	16,890
Supporting Intercommunity Practice Activism (NI)	<i>Staff time 51%</i>	74,519
Traveller Accommodation Grant Programme	<i>Staff time 7%</i>	10,000
Traveller Enterprise & Employment Policy Programme	<i>Staff time 4%</i>	6,000
Travellers in Prison Initiative	<i>Staff time 5%</i>	7,000
Vulnerable Migrants Grant Programme	<i>Staff time 22%</i>	32,000
		<u>146,409</u>

8. NET INCOME	2021	2020
	€	€

Net Income is stated after charging

Auditors remuneration	4,814	4,064
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9. EXCEPTIONAL ITEMS

	2021	2020
	€	€
Gain on investment assets	677,363	226,142

10. EMPLOYEES AND REMUNERATION

Number of employees

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

	2021	2020
	Number	Number
Programme Management (two and a half whole time equivalents)	4	5

The staff costs comprise:

	2021	2020
	€	€
Wages and salaries	123,140	142,057
Social security costs	12,780	15,125
Pension costs	8,226	8,865
	<u>144,146</u>	<u>166,047</u>

There was one employee whose total remuneration exceeded €60,000 during the year. All Trustees serve in a voluntary capacity. Expenses of €NIL (2020: €142) were paid to Trustees during the year.

Key Management Personnel Costs

The Executive Director received total remuneration of €79,436 for the year ended 31 December 2021 (2020: €83,388), including a PRSA contribution of €7,284 (2020: €7,005).

10.1 PENSION COSTS - PRSA

The company contributes to a Personal Retirement Savings Account for permanent employees. Contributions of €8,226 (2020: €8,865) were charged to the Statement of Financial Activities in 2021.

**Notes to the Financial Statements
for the year ended 31 December 2021**

11. FINANCIAL FIXED ASSETS

	Presentation Sisters Funds	The Congregation of the Daughters of the Cross of Liege Funds	Total
	€	€	
Investments			
Net book value			
At 1 January 2021	1,039,671	3,467,553	4,507,224
Stock Transfer adjustments	-	(2,341)	(2,341)
Additions	-	-	
Income generated	4,732	18,233	22,965
Realised gains / (losses)	99,489	379,909	479,398
Unrealised gains / (losses)	52,470	188,632	241,102
Withdrawn from fund	-	-	-
Management fees	(8,659)	(32,137)	(40,796)
	<u>1,187,703</u>	<u>4,019,849</u>	<u>5,207,552</u>
Net book value			
At 31 December 2021	<u>1,187,703</u>	<u>4,019,849</u>	<u>5,207,552</u>
At 31 December 2020	<u>1,039,671</u>	<u>3,467,553</u>	<u>4,507,224</u>

The investment consisting of a managed fund, is shown at the market value at the Balance Sheet date. All income, professional fees and gains/(losses) are reflected in the Statement of Financial Activities. The trustees have considered their investments and have indicated their intention to continue holding their investments with Davy Stockbrokers.

12. DEBTORS	2021	2020
	€	€
Other debtors	1,120	3,000
Prepayments	-	1,923
	<u>1,120</u>	<u>4,923</u>
13. CREDITORS	2021	2020
Amounts falling due within one year	€	€
Trade creditors	237	-
Taxation and social security costs	9,787	10,666
Other creditors	1,747	2,071
Accruals	10,043	9,000
Deferred Income (note 13.1)	759,643	1,056,534
	<u>781,457</u>	<u>1,078,271</u>

**Notes to the Financial Statements
for the year ended 31 December 2021**

13.1. ANALYSIS OF DEFERRED INCOME	Balance	Income	Income	Balance
	1 January	received	utilised	31 December
	2021	during the year		2021
	€	€	€	€
Private donors advised by Porticus	921,525	95,875	(383,169)	634,231
Discalced Carmelites	66,849	50,000	(99,597)	17,252
Mercy Sisters Southern Province	29,155	20,000	(8,000)	41,155
Mercy Sisters Northern Province	8,996	20,000	(8,000)	20,996
Mercy Sisters South Central Province	12,509	10,000	(6,000)	16,509
Mercy Sisters Western Province	-	20,000	(8,000)	12,000
Irish Prison Services	8,750	38,000	(38,000)	8,750
Probation Services	8,750	38,000	(38,000)	8,750
	<u>1,056,534</u>	<u>291,875</u>	<u>(588,766)</u>	<u>759,643</u>

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	€	€	€	€
At 1 January 2020	28,388	581,857	3,900,000	4,510,245
Movement during the financial year	-	241,653	-	241,653
At 31 December 2020	28,388	823,510	3,900,000	4,751,898
Movement during the financial year	5,526	700,325	-	705,851
At 31 December 2021	<u>33,914</u>	<u>1,523,835</u>	<u>3,900,000</u>	<u>5,457,749</u>

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021	Income	Expenditure	Exceptional items	Transfers between funds	Balance 31 December 2021
	€	€	€		€	€
Endowment capital						
Presentation Sisters	900,000	-	-	-	-	900,000
The Congregation of the Daughters of the Cross of Liege	3,000,000	-	-	-	-	3,000,000
	<u>3,900,000</u>	-	-	-	-	<u>3,900,000</u>
Restricted income						
Restricted	823,510	567,731	544,769	677,363	-	1,523,835
Unrestricted income						
Unrestricted General	28,388	44,749	39,223	-	-	33,914
Total funds	<u>4,751,898</u>	<u>612,480</u>	<u>583,992</u>	<u>677,363</u>	-	<u>5,457,749</u>

Notes to the Financial Statements
for the year ended 31 December 2021

14.3 ANALYSIS OF NET ASSETS BY FUND

	Financial fixed assets	Current Assets	Current Liabilities	Total
	€	€	€	€
Restricted trust funds	5,207,552	997,740	(781,457)	5,423,835
Unrestricted general funds	-	33,914	-	33,914
	5,207,552	1,031,654	(781,457)	5,457,749

Included in unrestricted reserves is an amount of €33,914. As per the reserves policy this amount has been designated for future organisational commitments incurred by the Trust.

15. STATUS

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

The liability of the members is limited.

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

16. CASH AND CASH EQUIVALENTS

	2021	2020
	€	€
Cash and bank balances	1,030,534	1,318,022

17. POST-BALANCE SHEET EVENTS

There were no events subsequent to the year end that would impact on, or require disclosure, in the financial statements or in the notes thereto.

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on 28 April 2022.