

# Annual Accounts Report 2021

Ubumi Prisons Initiative

CVR.: 35298592



**UBUMI** PRISONS INITIATIVE

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## Information about the organization

**The NGO: Ubumi Prisons Initiative**

**Tel.: +45 29 35 01 36 - CVR 35298592**

**The board:**

**Chairperson: Mette Lund Sørensen**

**Deputy Chairperson: Birgitte Krogh-Poulsen**

**Treasurer: Ida Thyregod**

**Board member: Steven Jensen**

**Board member: Mette Raffo**

**Management:**

**Founder and Director: Anne Egelund**

**Accountant:**

**Elley Revision Registreret Revisionsanpartsselskab, Ydingvej 1, 8752 Østbirk**

**Telefon 75 78 18 88 - CVR 10 93 86 94**

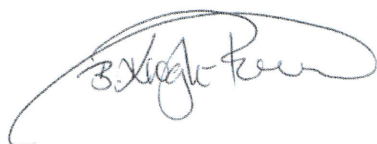
## Management's report

The annual accounts for 2021 have been approved.

24<sup>th</sup> June 2022



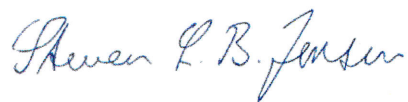
Chairperson: Mette Lund Sørensen



Deputy Chairperson: Birgitte Krogh-Poulsen



Treasurer: Ida Thyregod



Board member: Steven Jensen



Board member: Mette Raffo

# Independent Auditors Report

## To the Management of Ubumi Prisons Initiative

### Opinion

We have audited the Financial Statements of Ubumi Prisons Initiative for the financial year 1. January – 31. December 2021, which comprise income statement, balance sheet and notes, including a summary of significant accounting policies, for the organization. The Financial Statements are prepared in accordance with good financial statement practice.

In our opinion, the Financial Statements give a true and fair view of the organizations financial position at 31. December 2021 and of the results of the organizations operations for the financial year 1. December – 31 December 2021 in accordance with good financial statement practice.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the “Auditor’s Responsibilities for the Audit of the Financial Statements” section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants’ Code of Ethics for Professional Accountants (IESBA Code) and the additional requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these rules and requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Management’s Responsibilities for the Financial Statements

Management is responsible for the preparation of Financial Statements that give a true and fair view in accordance with good financial statement practice, and for such internal control as Management determines 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, Management is responsible for assessing the organizations’ ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the Financial Statements unless Management either intends to liquidate the organization 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 and the additional requirements applicable in Denmark 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 of accounting information taken on the basis of these Financial Statements.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgment and maintain professional skepticism 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 Associations internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the Financial Statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Associations 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 contents of the Financial Statements, including the structure and contents of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that gives a true and fair view.

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 on Management's Review**

Management is responsible for Management's Review

Our opinion on The Financial Statements does not cover Management's Review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of The Financial Statements, our responsibility is to read management's review and, in doing so, consider whether Management's Review is materially inconsistent with the Financial Statement, or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Based on the work, we have performed, we conclude that the Management's Review is in accordance with the Financial Statements and has been prepared in accordance with the requirements of good financial statement practice.

**Statement on compliance audit and performance audit**

The management is responsible for ensuring that any transactions comprised in the financial report are in accordance with granted licenses, acts and other regulations as well as agreements concluded and usual practice. The management is also responsible for ensuring that due financial considerations are made in the management of the funds and the operation of the activities covered by financial statement. In this connection, the management is responsible for establishing systems and processes that support thrift, productivity, and efficiency.

In connection with our audit of the annual financial statement, it is our responsibility to conduct a compliance audit and performance audit of selected areas in accordance with public auditing standards. In our compliance audit, we verify, with reasonable assurance for the selected areas, whether the examined transactions included in the presentation of the financial statements are in accordance with the relevant provisions of licenses, laws, and other regulations as well as agreements concluded and usual practice. In our performance opinion, we assess, with reasonable assurance, whether the examined systems, processes or transactions support due financial considerations made in the management of the funds and the operation of the activities covered by the annual financial statements.

If, on the basis of the work performed, we conclude that our audit gives rise to material critical comments, we report this in our opinion.

We have no significant critical comments to report in this connection.

Østbirk, June 24<sup>th</sup> 2022

ELLEY REVISION  
Chartered auditors

CVR no. 10938694



Claus Elley

Chartered auditor

mne236

## Chairperson's report

To be locked up in a Zambian prison – for whatever reason – puts a lot of pressure on the humanity of inmates, and the impoverished conditions also put pressure on prison staff.

The support you render through Ubumi helps inmates feel less lost and to have some of their basic human needs and rights met– thanks to your engagement. It is not just the items and services that are important – though they certainly are – but the solidarity and concern shown by Ubumi supporters that really matter.

Therefore, as the Chairperson for Ubumi, I extend my heartfelt thank you for making our support and solidarity possible. I am proud to share the 2021 activity report with you - a report that documents how Ubumi Prisons Initiative has once more demonstrated its unique commitment to prisons work. The staff in Denmark and Zambia supported by numerous volunteers inside and outside of prison work tirelessly to make a difference for the most vulnerable. Ubumi has continued its work to support general health targeting the most vulnerable: those that are weakened by ill health, the circumstantial children, the juveniles, mothers and pregnant women. Ubumi's work to support prisoners with mental health issues has deepened and taken off in new and exciting ways. Ubumi works to build capacity of civil society and to advocate to duty bearers for improved conditions. For more detailed information I refer to the more detailed narrative annual report 2021, which can be found on Ubumi Prisons Initiative's website: [www.ubumi.dk](http://www.ubumi.dk) / [www.ubumi.org](http://www.ubumi.org).

We are very grateful to those who support our organisation – individual members, companies as well as public grants and private foundations. The Obel Family Foundation deserves a sincere thank you, and so does CISU - Civil Society in Development and several smaller foundations (listed on the last page). Bistrup Church deserves special acknowledgement for their continued support. Without our supporters, the successes described in this report would not have been possible, and a lot of inmates would have been left to their own devices – whereas now they have received and participated in care and received recognition.

I wish to also extend my gratitude to Zambia Correctional Service at HQ level and in the individual correctional facilities for their support and collaboration. I also wish to thank our partner organisations for their commitment and dedication. I wish to express a special thanks to every one of our inmate volunteers for their hard work and commitment to making a difference. Your hard work saves lives.



Chairperson, Mette Lund Sørensen



**Ubumi Prisons Initiative Annual Accounts 2021**

		Year 2021 DKK	Year 2020 DKK	Year 2021 ZMW
<b>Incomes:</b>				
Grants		1,319,892	2,111,145	4,185,030
Grants, Slots-og kulturstyrelsen	Note 1	89,235	47,904	282,940
Sponsors		111,330	147,332	352,998
Membership Fees		11,405	7,784	36,161
Donations		78,217	21,756	248,006
				-
<b>Income total</b>		<b>1,610,079</b>	<b>2,335,921</b>	5,105,134
				-
<b>Expenses:</b>				
<b>Project expenses</b>				
Projects, Zambia		602,902	597,583	1,911,645
Projects, Denmark		136,938	74,538	434,194
Personnel expenses, all projects, excluding partner costs	Note 2	604,187	1,170,047	1,915,717
				-
<b>Operational costs and administration, Denmark</b>				
Office	Note 3	77,719	77,338	246,428
Accountant and book keeper		21,313	34,484	67,576
Courses / education		-	1,800	-
External communication		-	13,890	-
Personnel expenses (administrative)		57,960	202,304	183,774
				-
<b>Operational costs and administration, Zambia</b>				
Office		-	35,167	-
External communication				-
Various		-	30,449	-
				-
<b>Expenses in total</b>		<b>1,501,019</b>	<b>2,237,601</b>	4,759,334
				-
Financial expenses		24,026	20,978	76,180
Financial income		-	2,073	-
				-
<b>Annual result total</b>		<b>85,034</b>	<b>79,415</b>	269,620
				-
<b>Assets:</b>				
Fixed assets	Note 4	78,519	78,519	248,963
Grants, receivable		-	95,730	-
Liquid funds	Note 5	1,037,136	1,462,603	3,288,483
Accruals and deferred income		31,327	28,970	99,329
<b>Assets total</b>		<b>1,146,981</b>	<b>1,665,823</b>	3,636,775
				-
<b>Liabilities:</b>				
Networth (primo)		471,716	392,301	1,495,688
Year's result		85,034	79,415	269,620
				-
<b>Net worth ultimo</b>		<b>556,750</b>	<b>471,716</b>	1,765,308
				-
Unused funds		467,089	872,407	1,481,017
				-
Outstanding Tax, others		-	-	-
Outstanding A Tax and AM contribution		656	143,993	2,080
Outstanding ATP		284	1,748	901
Outstading PAYE (Tax), Zambia		-	6,078	-
Outstanding NAPSA (Pension), Zambia		-	446	-
Outstanding commitments		21,895	57,510	69,422
Personnel vacation savings		100,307	111,925	318,046
				-
<b>Liabilities total</b>		<b>1,146,981</b>	<b>1,665,823</b>	3,636,775

Note 1: Grant or operational costs in Denmark from Kulturstyrelsen

Note 2: Salary expenses for all staff and consultants in Denmark

Note 3: Office and storage rent (DKK 29776.88 ); Phone, Zoom & Internet (DKK 8214.9); Research, books, membership fees (DKK 4050); Websites & E-mail (DKK 3394.71); Insurances (DKK 9184.74); Various office supplies incl. printer toner, laptop, projector, fees and charges (DKK 13770.74); financial system (DKK 5,131.71), various (4,195.32)

Note 4: Value of vehicles for Zambia office

Note 5: Earmarked project and operational funds

## Notes to CISU-financed projects

### CISU bevillingskonto 909

CISU total grant: DKK 100,000

CISU grant no.: 20-2523-SI-feb

Title: Poetic Empowerment - Voices from Prison

Project period: 19-03-2020 til 30-06-2022

Uforbrugt bevilling ved årets begyndelse	68,243.97
Forbrugt i Zambia	- 44,564.00
Forbrugt i Danmark	- 12,067.25
Administrationsomkostninger	- 3,964.19
<b>Uforbrugt bevilling per 31.12.2021</b>	<b>7,648.53</b>

### CISU bevillingskonto 910

CISU Ubumi Model Kabwe with PFF total bevilling: DKK 500,000

CISU grant no.: 20-2583-MI-MAJ

Title: Prisoners' Right to health

Project period: 02-07-2020 til 31-12-2021

Uforbrugt bevilling ved årets begyndelse	322,531.84
Forbrugt i Zambia	- 227,109.23
Forbrugt i Danmark	- 67,026.68
Administrationsomkostninger	- 28,395.93
<b>Uforbrugt bevilling per 31.12.2021</b>	<b>0.00</b>

### CISU bevillingskonto 911

CISU Engagementspulje total grant: DKK 422,540

CISU grant no.: 20-2606-FE-maj

Title: Ungdomsengagement i Danmark via kreative redskaber fra Syd

Project period: 15-09-2020 til 30-06-2022

Uforbrugt bevilling ved årets begyndelse	321,600.20
Forbrugt i Danmark	- 150,873.34
Administrationsomkostninger	- 10,561.13
<b>Uforbrugt bevilling per 31.12.2021</b>	<b>160,165.73</b>

### CISU bevillingskonto 912

CISU Mental Health Matters total bevilling: DKK 999.997,00

CISU grant no.: 20-3082-CSP

Title: Mental health matters

Project period: 01.01.2021 - 30.07.2022

Uforbrugt bevilling ved årets begyndelse	999,997.00
Forbrugt i Zambia	- 784,399.88
Forbrugt i Danmark	- 110,816.25
Administrationsomkostninger	- 62,665.13
<b>Uforbrugt bevilling per 31.12.2021</b>	<b>42,115.74</b>

### CISU bevillingskonto 916

CISU Sustainable Reintegration 21-3363 total bevilling: DKK 500.000,00

CISU grant no.: 21-3363-CSP-MI

Title: Sustainable Reintegration of former inmates in Zambia - methodologies, synergies and partnerships

Project period: 15.04.2021 -04.08.2022

Uforbrugt bevilling ved årets begyndelse	500,000.00
Forbrugt i Zambia	- 308,679.00
Forbrugt i Danmark	- 86,337.12
Administrationsomkostninger	- 27,651.13
<b>Uforbrugt bevilling per 31.12.2021</b>	<b>77,332.75</b>