

YOUNG IN PRISON

ANNUAL REPORT 2018

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INTRODUCTION

We remember 2018 as the year in which:

- We increased our creative and sportive workshops for youth in detention in the Netherlands to almost 1500 hours.
- Youth prosecutors in the Netherlands now receive training from the Youthlab as official part of their curriculum
- The Youthlab advised the Dutch Ministry of Justice and Security on what meaningful probation could look like.
- We collaborated with the Netherlands Helsinki Committee to shape new partnerships with NGOs and government in the Balkan
- Celebrated 200 alumni of the YiPMade Academy in Malawi
- We took part in an incredible film festival for youth in prison in Casablanca, Morocco

Vision: Youth (previously) deprived of their liberty is encouraged and intrinsically motivated in contributing positively to society.

Mission: Support youth (previously) deprived of their liberty to set free and use their inherent talent with creativity and play.

Statutory name: Stichting Young in Prison

Place: Amsterdam, the Netherlands

Legal entity: Foundation (Stichting)

Latest change statute: 2009

Dear friend of Young in Prison,

The creative facilitators of Young in Prison (YiP) wrote and recorded a special song in 2018: the YiP-Anthem. Facilitator and singer Neda Boin starts the up-tempo chorus with: *“Don’t let your past determine who you are. You have a chance, to make a brand new start..”* The lyrics and melody are guaranteed to stick in your head for some days the least.

The song reflects how youth in custodial institutions get to know YiP: as a energetic interruption to which it is hard to sit still. As something that gets to you and want to be a part of. And at the same time, when you listen to the song with different ears, you also notice another side of YiP. It is our deep commitment to encourage youth to start over, to believe in second – or third – chances. YiP motivates to imagine a ‘different-self’ and ‘different-future’ after their release.

This mix of energetic creativity and a positive boost opens up space for alternative ideas and behavior of youth: think of how youth in creative workshops often start with their head on the table, but find themselves not wanting to stop the very workshop after an hour of engaging with our facilitators. In total, we reached more than 600 youth with creative and sportive workshops in 2018.

In our mentor programme, for youth who are about to be released, we matched more than #youth with volunteering mentors during a precarious phase of transition. Here, that ‘space’ is about experiencing the (big and small) successes of new social contact and (re-) building a life outside prison - step by step.

The Youthlab, for young experience experts, continued to grow in 2018. Youth trained justice professionals with creative techniques such as *spoken word* and theatre. A highlight happened during a conference for policy makers and organizations in Brussels in November 2018. We used our ‘airtime’ to play a video message from Youthlab participant Bruce. He explained how his contact with prosecutors used to be a ‘cat and mouse’ game. But now, he said, he is trying to use his experiences to ‘give back’ to young people that are still detained. It is a wish we hear more often from the Youthlab participants: it feels good to give back.

Thank you for following and supporting Young in Prison: we have started 2019 already with lots of creativity and big ambitions!

Michiel van Wijk – Chairman of the Board

PS: Curious about the rest of the YiP-anthem? You find the lyrics printed throughout this annual report.



Picture: the video message of Youthlab participant Bruce during a conference in Brussels on November 2018

LYRICS ANTHEM – Part 1

Original in Dutch:

Dit gaat uit naar alle jongeren wereldwijd
Caught up in the streetlife - je kan vrij zijn
Listen up man

Free translation:

*This goes out to all youth worldwide
Caught up in the streetlife – you can be free
Listen up man*

Young in Prison invited the Dutch philosopher Frank Meester to join us during our workshops for youth in detention. We asked him to explore the theme of 'imagination' for us. He wrote short stories about his time spend with Young in Prison. You will find fragments of his work in the annual report.

IT'S TOO EARLY

It is a beautiful Monday morning. Lucas and I are sitting in the courtyard when the boys arrive. We all shake hands. Lucas gets up, welcomes everybody and introduces me, and informs the boys we're are gonna start off slowly this morning. The boys have to form pairs and try to tap each other on the shoulder while at the same trying to defend against the other's tap. Whoever gets tapped five times on the shoulders has to do five push ups. Most of the boys get to it straight away. However, two boys remain seated at the table.

One of the supervisors tells them that they have to participate as well. One of the boys wears a yellow t-shirt. He remains silent. The other boy, with dark curls, says they do not have to do anything. The supervisor answers that they do have to. He has to participate in the exercises. 'But it's too early,' the boy responds. Meanwhile, Lucas just carries on with the other boys. Slowly, the two boys rise and start sparring a bit, just to look busy.

After fifteen minutes Lucas opens a large, black bag filled with boxing gloves. Everyone has to pick a pair of gloves. Once they have them on, they have strike each other on the gloves with left hooks and right crosses. Once again the yellow-shirted boy and the curly haired boy are sitting at the table. Lucas does not pay attention to their inactivity, but the supervisor tells them to do the drills. Again, they sluggishly get up and start hitting each other on the gloves.

At this point, the sun's rays are beaming in the courtyard. It's getting hot. They start sweating. Lucas remains cheerful. He smiles and gives compliments. When it becomes too hot they move to a part of the courtyard where there is shade. Most of the boys are enjoying themselves. One of the boys chases another. Everybody laughs, even the boy with yellow t-shirt and the curly haired boy.

The final exercise consists of continuously striking the other's gloves for two whole minutes. But while Lucas directs the boys to moderate their strength so they last the entire duration, most boys start off too strongly.

The yellow-shirted and the curly haired boy are taking it easy. But when it is announced there is only half a minute left, the curly haired boy starts striking with all his power, putting everything into a final, mad dash to the finish, as it were. However, the boy exhausts himself after just twenty seconds. Too tired to finish the exercise, he stops.

All boys take off their gloves, they all shake hands with Lucas before leaving the courtyard with their supervisors.

1.PROGRAMMES THE NETHERLANDS

1.1 Creative and Sportive Workshops

YiP in the Netherlands did a little less than 1500 hours of workshops in five Juvenile detention centres, thereby reaching circa 60% of the juvenile detention centres population. Never earlier has YiP NL produced these outputs before. With three out of the five institutions, YiP has established a structural working relationship, thereby ensuring the 'normality' of a YiP-style approach of creativity and role models while being imprisoned. In 2018 YiP NL has professionalized it's methodological support for YiP-facilitators and deepened its connections with scientific partners, to further develop our M&E systems.

Overview of activities

Many of the almost 1500 hours of workshops were given in RJJI Hartelborgt, JJI Teylingereind and JJI Het Poortje, most of these workshops were implemented in what used to be the public holidays, where juveniles had no school program. These weeks are now obliged to be scheduled with educational programs, many of these weeks are 'done by YiP'. The creative, educational programs of YiP NL are intense, creative weeks of Urban Arts & Sport where the entire institution is 'taken over' by the YiP-facilitators: juveniles participate in different sets of workshops with a great variety: short & intensive, longer creative projects, sports & arts. Some workshops focus very explicitly on Life Skills, such as empathy of self-confidence, others focus more on the creative process itself.

Due to our more sustainable presence in the three detention centres it has become a given for almost 60% of the entire (juvenile)prison population to develop themselves and work towards positive re-integration through Urban Arts & Sports. The most popular workshops in 2018 proved to be Graffiti, Brass-Band, Spoken Word, Rap&Songwriting and soccer, the most special moments in 2018 were the summer programs in the three institutions – all of them ended in presentations for the staff and, in some cases, parents or relatives.

On the methodological side the workshop has made great progress. YiP always has always focussed on the link between creativity & Life Skills, but due to different research-projects YiP is now updating its current COPOSO methodology. The YiP NL workshops offer an educational experience in which juveniles practice their autonomy, activate their (re-)imagination, feel connected and feel energized. These four extra cornerstones of the workshops were lifted and grounded methodologically to our approach – they have also given the detention centres the tools to more specifically program YiP & intertwine the YiP workshops in the current programmes.

Workshops	Hours	Participants	Hours	Participants	
Storytelling	75	212	Judo	41	253
Live band	91	205	Rap/Songwriting	345	643
Tricking	79	245	(Kick)boxing	122	491
Graffiti	213	474	DJ / beats	81	172
Theater	155	375	Urban Dance	11	54
Acrobatics	18	112	Spoken word	25	103
			Brass Band / Drumm		
Photography	86	207	'n Bass	99	423
Capoeira	26	154	Football	17	61

Hours	1484
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Participants	4184
Unique participants	697

1.2 Mentor programme

We matched 34 volunteering mentors in 2018. Their contact with youth started in RJI Hartelborgt, the only juvenile detention centre in the Netherlands where the program is currently being implemented. Though the quantitative outputs are roughly the same as in 2017, the quality and intensity of the mentor program increased due to more intensive training. New activities were added to the program, most importantly the 'YiP Inspire' events where mentors and juveniles together held inspirational sessions with YiP Role models and YiP workshops, thereby adding a group-activity to the individual sessions.

Overview of activities

The mentor program starts during detention, ideally shortly before the juvenile leaves detention. In 2018 however we noticed that the mentor programs in general started much earlier than the last months of detention, which signals that the youth already wants to be mentored by a volunteer while they are inside. Also the prison staff values the presence and existence of an external mentor long before the last months, as they notice that the overall social well-being and calmness improves due to the mentor-contact. When juveniles leave on the other it proves to be difficult to maintain the mentor-relationship for over a longer period of time than three months, as a whole new life kicks in with many uncertainties. Overall the program seems to be mostly valued during the phase of detention.

Another remarkable trend is the fact that in 2018 the number of mentors that want to do another mentor-trajectory after having finished their first trajectory sharply increased. This seems to be the result in a refreshed training program, which was more closely aligned with the general TOC, and had with much higher attendance than 2017. Thereby we could better train our volunteers which also resulted in a stronger relationship between the volunteer and YiP. The side-effect of all these was also that we could better monitor the mentor-trajectories.

A last important trend was the more intensive working relationship between the mentor program and the YiP NL Youthlab. Juveniles flowed more easily from the mentor-program to the Youthlab, Youthlab-participants gave more trainings to fresh mentors. Together with an update of our digital resources (new intake website, two digital movies) the entire program may not have grown quantitatively, but certainly has qualitatively.

1.3 Youthlab

The YiP NL Youthlab really gained traction in 2018, as public prosecutors, prohibition officers, judges receive obligatory trainings from formerly detained juveniles. Secondly the Youthlab started functioning as an advisory board for the Ministry of Justice & Security, that has discovered the Youthlab as an instrument to receive feedback and policy advice from detained and formerly detained juveniles. The Youthlab was even invited to present itself in Brussels, EU, as the international interest for the Youthlab seems to grow. There are now 9 young participants of the Youthlab. In 2018, they worked on a total of 50 assignments.

Overview of activities

The YiP NL Youthlab starts with a leadership program, approximately 8 new youth participate every year. The leadership prepares a group of advisers to train and advise justice professionals. This is the 'external' part of the Youthlab, but juvenile detention centres more and more have asked to do Youthlab sessions with their residing youth, to review and improve the circumstances of juveniles inside the detention. The Youthlab

therefore has developed itself in an advisory board and a training method that can be implemented at all places where justice professionals want to improve their skills or knowledge.

Many of these trainings were done for the Dutch Public Prosecution Office, our first structural Youthlab partner. A very special project was done for all the directors of the Youth Prisons, who asked to do a Youthlab advisory trajectory about probational leave. All the seven Dutch Youth prisons have chosen one representative and were given probational leave to work on an advice, which was presented for all directors and staff-members of the Ministry of Justice. The report & presentation was received well and resulted in an extensive training program of the Youthlab, for prison staff to learn about high quality support during probation.

It don't really matter
Where you come from

It dont really matter
Where youve been

All that really matters
Is where you want to be
Life is full of possibilities

THIS THING SUCKS

Christel is teaching the boys how to create 'phat beats'. The group is made up of young children. One of them looks to be around 10 or 11, but as it turns out, he is 14. There are ten boys in total and they sit in pairs behind a laptop. All of them are wearing headphones, absorbed in their work. Earlier that that day they had a previous sessions with Christel, and they are continuing work they did before.

Christel walks around and helps them. She drops by when they have questions, but she also makes sure to check on them when it has been quiet for a while. Every now and then two boys try to play the beat they are working on by connecting a speaker to their laptop. One of the boys keeps saying things like: 'shit, this thing doesn't work.' or 'I can't do it. It really won't work. I don't know how to get rid of it. This thing sucks.' But eventually he and his partner put together a great sounding beat.

Christel is quietly present. She speaks softly. At the end of the lesson, they all get a chance to show off their work. They seem to take pride in their creations. When Christel says that the workshop has finished for today, one of the boys asks whether he can play the beat he created one final time. Of course he can.

2. INTERNATIONAL PROGRAMMES

2.1 Training program in Albania, Macedonia and Kosovo

In 2018 we started a three-year programme in collaboration with the Netherlands Helsinki Committee (NHC), DJI and the University of Applied Sciences of Leiden. The program is called “Towards a Safe, Stimulating and Rehabilitative Prison Environment for Children and Juveniles in Conflict with the Law in Albania, Kosovo and Macedonia” aims to use best practice in reintegration research and practice in the Netherlands to improve the condition of reintegration for young offenders in juvenile institutions in the selected countries. Our COPOSO methodology was chosen to be implemented in the three countries, which means that Young in Prison will train local CSO’s and workshop facilitators in the future on how to work with juveniles in detention making use of creativity and sports, while stimulating their motivation and personal growth.

We visited the three countries for the first time, meeting with DG’s and prison management to ensure support for the program. In Albania and Kosovo our next step will be to look for a (potential) local CSO partner whom we will train in the use of our COPOSO methodology. In Macedonia the activities were temporarily put on hold until the new correctional facility in Tetevo will open and the youngsters will be transferred there.

2.2 Morocco

In February 2018 we paid our first visit to Casablanca, Morocco where we met with Asociacion Sqala, a local association working with detained youngsters. The Royal Embassy of the Netherlands had introduced us to Sqala association. Together with Relais Asociacion, Sqala organized a Film Festival at the Oukacha youth Prison in Casablanca. In July we were present at the award ceremony of the 1st Oukacha Film Festival, the closing event and absolute highlight of the project. In the weeks prior to the festival, the youngsters at Oukacha Prison had attended creative workshops, such as theatre, dance and music. At the Award Ceremony the youngsters performed. Part of the film festival was also the screening of several Moroccan films, followed by a debate and critical thinking workshops. Each movie was judged by a jury, made up by a group of 10 young participants and presided by Nacer Ban Abdel Jalil, an inspiring role model to the youth and the first Moroccan to ever climb the Mount Everest.

In November we returned to Casablanca to give a COPOSO training to workshop teachers who participated in the film festival and who will be involved in the second edition as well, which is planned to take place in the summer of 2019.

2.3 Kenya

The beginning of 2018 marked the final phase of the #lthechange project which started in 2017 and was carried out by our Kenyan partner YADEN East Africa. This project was made possible thanks to a VOICE grant from Oxfam/ HIVOS.

#lthechange was set up as a creative and participatory learning project focusing on how to empower and engage youth. The project presented an innovative mechanism to empower and engage youth in conflict with the law, while at the same time inviting relevant stakeholders to share and learn from the experience. This approach is called ‘Learn as you experience’.

The #lthechange project had two target groups, the first being 100 youth from five different localities in Nairobi, Mombasa, Kisumu (Kenya), Kampala (Uganda) and Dar-es-Salaam (Tanzania). The second target group were 50 state and non-state actors who work for and with youth in conflict with the law. These

stakeholders who were selected to participate in the project and to learn from the youths' experiences and development.

In March 2018 Raoul Nolen traveled to Nairobi to be present at the #lthechange Forum & Festival. The forum was the final activity of the #lthechange project. During the Forum youth who have turned away from crime through the program shared their life-changing stories. There were also dance performances by participating youth and many stakeholders from Uganda, Kenya and Tanzania – from prison service, police and other CSO's – attended to the forum, openly engaged with the youth and expressed their willingness to commit to the work that we do.

2.4 Malawi

In 2018 Music Crossroads Malawi, our partner organization in Malawi continued their activities at the YiPmade Academy. Apart from offering vocational skills training in welding, tailoring, music as well as creative arts and crafts as well psychosocial counselling program, MCM engaged professional individuals and institutions in drilling the beneficiaries in entrepreneurship. At the YiPmade Academy both young ex-offenders as well as persons with albinism attend the training programs offered by MCM.

As part of engaging the community in this project, MCM organized a number of campaigns to sensitize communities on how they can include persons with albinism as well as ex-offenders in the social economic development programs. During the previous year, MCM also took a step to measure the impact and success of the project through community reintegration and home visits. It is through this activity that the project realized that about 80% of the beneficiaries have already been employed or established own small scale businesses. Another remarkable success has been the exchange program between Prison Fellowship Malawi and Music Crossroads Malawi whereby beneficiaries as well as the tutors between the two institutions shared skills and knowledge. This was designed to enhance their technical capacity as well as adding value in the implementation of this project.

LYRICS ANTHEM - Part 3

You's a youth with di wall
Against ya back
Done a likl time when ya fell of a track
You's a smart so ya never turning back
Focus on di light an fand ya way trough
na di dark yeah
An always listen to ya heart
True to yaself So yu can neva lose di path
Yu a champion, badman na bad
Just look forward and forget about di past

IF WE WERE RAPPERS

At the rap work shop, I meet the same group from the boxing workshop. Riv introduces himself. He is a rapper and singer. He asks the boys what kind of music they like. Almost all of them, it turns out, listen to rap music. When Riv asks them whether they also rap or write lyrics themselves, they remain quiet. After a while one of the boys says: 'If we were rappers, we wouldn't be here.'

Riv plays some of his own work. The song is called 'Being Nelson'. Nelson Mandela is one of his heroes. He asks the boys whether they are familiar with him. Some nod affirmatively.

As the music plays through the speakers, one of the boys who doesn't speak Dutch, only French, cannot stop laughing. The other boys start giggling a bit as well, but try to ignore the French boy. When the song is finished, Riv asks what they think of it. Most of the boys laugh somewhat sheepishly and keep quiet, only the boy with gold-framed glasses answers. He likes it. When Riv asks what he likes about it, he says 'everything'.

Riv asks them what is most valuable to them in their lives, what they want to fight for.

The boy with the gold-framed glasses answers: 'freedom, for sure'. Other boys say things like 'my mother', or 'family'. Riv writes down their words in a circle on a piece of paper. 'What connects all these words?' he asks. 'Life', one boy says. In the middle of the paper Riv writes: 'life'.

Riv asks: 'What is most important when starting a rap song, the beat or the lines?' Someone answers: 'The beat, for sure.' The others nod. Riv plays them different beats and they get to choose one. He hands out paper and welcomes them to write a rap. One of the boys indicates that he cannot write very well. No-one writes anything down except for the French boy. He writes 'oui, oui, oui, oui, oui'. He performs his 'lines' on the rhythm of the beat. It does not sound bad at all. The others start laughing. He himself starts laughing too. Riv checks on everybody in turn and tries to get something out of them. He is very cheerful and gives them compliments. When it is time he tells the boys they will continue writing their lines in the next session. At the end of the week they must have completed their rap.

3. FUNDRAISING AND COMMUNICATION

In 2018, YiP obtained financial support through a mix of donations, assignments, sales and grants. The total income in 2018 is 595.943 euros. Most of these resources are generated from grants and assignments and are semi-structural. Most of our grants have a duration of 1 or 2 years. To manage the risk of short project loops it is important to source multiple and structural grants. By organising our YiPart Photo auction every two years, we also try to make an incidental income stream more structural.

What follows is an overview of our external communication and our fundraising results, categorised according to Dutch reporting standards for fundraising organisations.

3.1 Fundraising strategy

We generate funding for both international and Dutch projects. Rather than depending on grants, we want to increasingly shift to assignment-based projects. A growing number of assignment-based projects are proof of the demand for these kind of services for local stakeholders.

For our Dutch program we have generated income through assignments from the juvenile prisons and from various organisation through our Youth Lab project. At an international level we wrote a proposal for the EU regarding a Youthlab project in Europe.

The assignments should cover the costs of the primary activities and also generate extra income that enables Young in Prison to remain involved in projects with a lack of funding.

Raising income through grants will remain an important strategy to gain finances for our programs, both in the Netherlands and internationally. In 2017 we started the process of assessing potential new funders such as the Netherlands Helsinki Committee. The contract we got from them turned out to be larger than initially expected and lasts until the year 2021.

For the Dutch program we aim to generate income from municipalities, especially for our post-release program. In 2017 we started exploring this new strategy, and we aimed for tangible leads in 2018. We discovered that this strategy involves more research than expected hence this activity will continue in the year 2019.

3.2 External communication

We identify the following target groups for our external communication:

- Our main target group: young people deprived of their liberty and young people in contact with the law
- Interested individuals signed up in our database, around 5000 people
- Our monthly private donors
- Current and potential funders and grantors (current and potential new)
- Program stakeholders such as prisons, government agencies, NGOs.
- Art lovers interested in of YiPart, including photographers and sponsors of YiPart

We communicate with these groups using the following means:

- Digital newsletter that is published about 4 times every year
- Website; mainly via news items
- Social media via Facebook, Instagram and Twitter.

- Hard copy folders, flyers, posters and brochures.
- The annual report, both narrative and financial and our annual plan.

3.3 Assignments

Our paid assignments focused primarily on the Netherlands in 2018. Not only has the Dutch pre-release program (creative and sports workshops inside youth prisons) continued to grow significantly, there is also a growing interest in our Youth Lab, resulting in more and more coaching and training assignments.

3.4 Grants and donations

Private charitable foundations

A number of private Dutch charitable foundations donated significant and gave us substantial gifts, mostly to contribute to our program in the Netherlands. We received grants from organisations such as KansFonds, VSB Fonds and Oranje Fonds.

Minor and major donors

Regular YiP supporters donate on average € 6 a month. We now have a total of 53 supporters who generate an annual total of € 3.935 for the charity. In addition, YiP receives one-off donations from individuals and companies.

Governmental funding

Government funding was realised through a grant from the Dutch Ministry of Security and Justice for the program in the Netherlands.

Een fout is geen fout als je ervan leert
Het is niet erg als je faalt, zolang je maar probeert
Haal het beste uit jezelf, doe het keer op keer
Investeer in jezelf en het wordt vanzelf meer
Blijf doorgaan, je moet ervoor gaan
We worden flinker van de dingen die we doorstaan

Free translation:

*A mistake is no mistake if you learn from it
Its not wrong to fail, just as long as you keep trying
See the best in yourself, do it time and again
Invest in yourself, it will grow as you go
Keep going, you have to go for it
We grow from the things we live through*

CAN YOU IMAGINE?

The photographer teaching the workshop simply oozes cool. Gold teeth, body covered with tattoos. At least, that is the impression you get from the parts of his bodies which are visible, his neck and his hands. He wears a baseball cap and speaks very softly. On a screen he shows them three of his photographs. He likes all three pictures, but each of them he likes for a different reason. They evoke different feelings. One makes him feel happy, the other makes him feel sad, and the third makes him feel angry.

The photographer tells the story of how he learned to deal with the world. He says there are three layers. The first layer, he says, consists of himself. One of the boys responds immediately: 'That's right. There is the world as it is for me, and that's different from how the world is to you.'

The photographer agrees. 'And then there's another layer,' he continues. 'And that layer is the other. My friends, for instance. And the final layer is the world around us. By looking at it in this way, I can deal with the world more easily. For example when I make breakfast and you're making breakfast, each of us does this in their own layer. I see this with my friend. We both have breakfast, I eat my sandwich, he cleans his gun. They're both breakfast rituals. That's how I see it.'

The boys nod solemnly.

Then the photographer says he wants to talk to each of them separately. We go outside where chairs are set up in a circle.

The photographer goes of with one of the boys to talk about his personal photography project. We stay behind. Niels and Riv from YiP are here, and Sharon too, the supervisor.

Riv asks: 'If you had the most dope camera imaginable, and you could photograph whatever you wanted, what would you take pictures of?'

The boy next to me says that he would like to take pictures of a big city in Japan or China. 'A city like that, it would be amazing. Those images, with all the dust. Can you imagine?'

Riv asks the question to the boy next to him. He wants to photograph the beach in Morocco. To him it is the most beautiful thing that exists in the world. That blue water. The next boy wants to take a photograph of Curaçao. There you can also find that beautiful blue water. The next boy does not know what he wants.

Riv tells them that he wants take a photograph of a beach in South-America with palm trees.

Niels wants to photograph a specific place in Barcelona. He has good memories of that city, because he lived there for five years.

The photographer returns. The boy he just spoke with takes a seat in the circle, and now another boy goes of with the photographer.

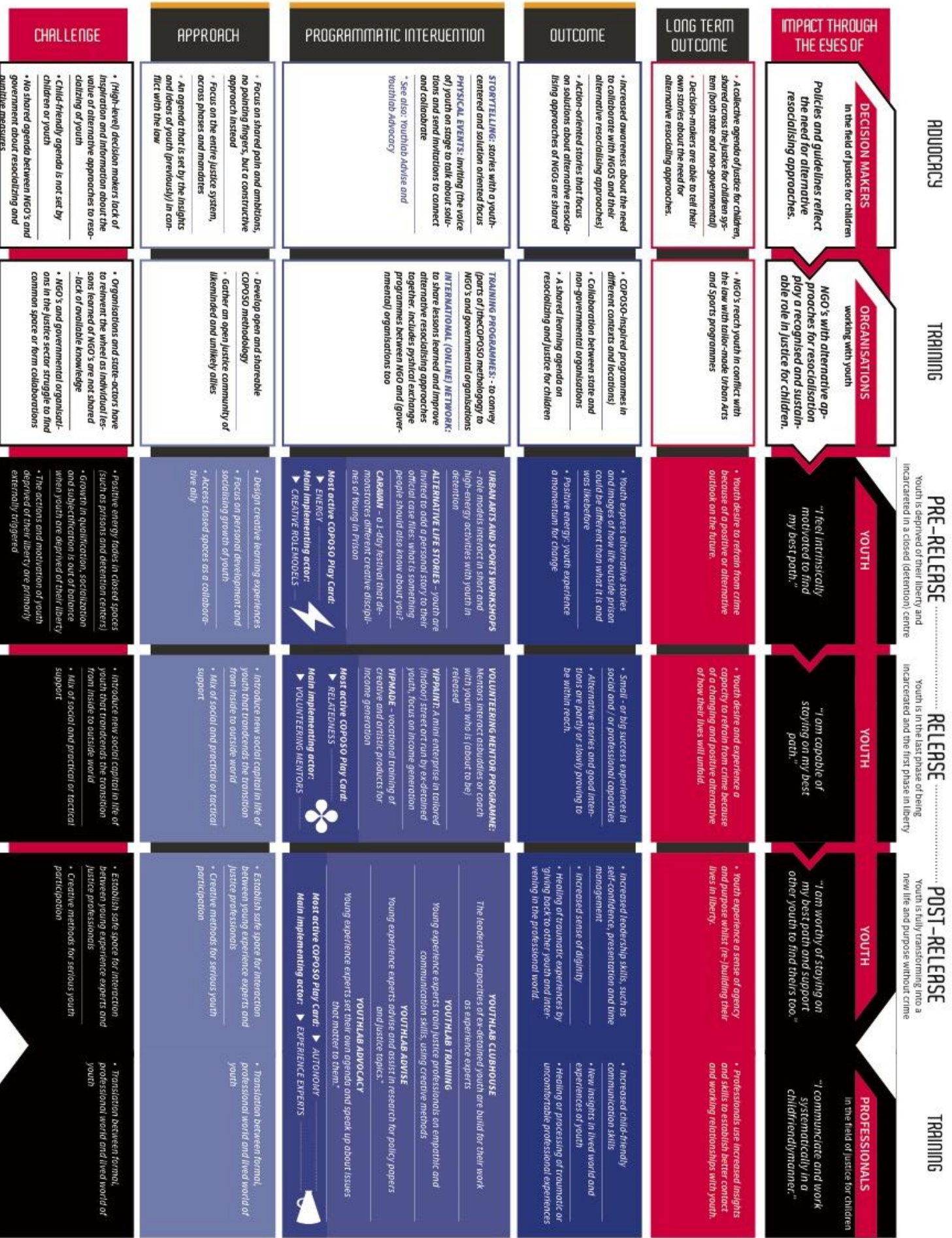
The boy next to me says: 'In prison it's like it is. You can see that now. It's not too bad. The days pass quickly. At seven thirty the door to your room unlocks and they wake you. Then you go eat something. Then you go to school. There you have to put in a little bit of effort, or you'll be punished otherwise, like by having your access to electricity restricted for a day. School is all right. During the lunch break you're locked up again, and when the door opens it's time for school again. After school is leisure time. We get to play on the PlayStation. Time passes quickly. It's not too bad. Things are well taken care of in the Netherlands.' The other boys agree. 'It can take a bit of getting used too when you get out,' the boy next to me says. 'Then it's almost overwhelming, with all the cars. But after two days you'll be used to it again.' One of the boys was in isolation for three days. 'A supervisor wouldn't last even two hours in there', the boy next to me says. The boy who had to go in isolation had verbally abused a supervisor. He says he regrets it now.

4. THE CHANGE WE ENVISION

Vision: Youth (previously) deprived of their liberty is encouraged and intrinsically motivated in contributing positively to society.

Mission: Support youth (previously) deprived of their liberty to set free and use their inherent talent with creativity and play.

4.2 The change we envision (Theory of Change)



5. ORGANISATION

5.1 Board members:

<i>Bestuur</i>	<i>Function</i>	<i>Background</i>	<i>Member since</i>
<i>Name</i>	<i>Function</i>	<i>Background</i>	<i>Member since</i>
Michiel van Wijk	Chairperson	main: Corporate M&A other: n/a	01-05-2016
Edith Boekraad	Secretary	interim manager/ former strategist at Cordaid other: n/a	09-10-2008
Carolien Pentinga	General Board Member	main: lawyer at Pentinga Law other: founder of Prison Yoga The Netherlands	19/02/2018
Rene Schelvis	Treasurer	Freelance Coach, former COO of IMC other: board chair of Opkikker, chair supervisory board Big Move	17-11-2011
Esther Overweter	General Board Member	main: Supervisory Board at Stichting Just other:	19/03/2018

The Board analyses the feedback and financials provided to them by the Management Board and, where necessary, agrees on improvements and changes to financial and/or strategic policies. The Board is also responsible for contracting the Management Board. The Board met four times in 2017. **Information about the remuneration of the board is included in the financial statement of this annual report.**

The management board consists of two directors: Jaap van der Spek with a main focus on the program in the Netherlands, and Raoul Nolen who's main focus is on the International programs.

In addition to the Board the organisation is supported by experts which sit in our advisory board. In light of our bi-annual YiPArt Photo auction, we receive the generous support of photography experts. Also we have a Committee of Recommendation, comprised of people who are willing to endorse us and are instrumental in establishing important links with sponsors, donors, etc.

5.2 Organisational structure

Young in Prison embodies an organisation that wants to impact the lives of disadvantaged youth worldwide. In order to do that YiP develops methods and trainings in co-creation with our international network partners. This part of YiP is called the YiP Hub. In other parts of YiP are Young in Prison International and Young in Prison Netherlands.

YiP - Hub

The Hub takes care of innovation and methodology development. Also it takes care of developing trainings in our methods and about organisational and program development. The Hub develops in close collaboration with our international network partners, i.e. the organisation that are of have run Young in Prison programs.

YiP – Netherlands

The part of Young in Prison that implements the program in the Netherlands is called YiP Netherlands. It is comprised of 6 people who take care of fundraising, project development and implementation, monitoring and evaluation.

YiP – International

YiP International is responsible for implementing the international programs in collaboration with local NGO's. These projects can either be focused on training or on joined program management. In addition, the program has a focus on international advocacy

5.3 Financial policies

It is the commitment of Young in Prison to always:

- Safeguard the assets and resources of Young in Prison
- Ensure the most effective use of all assets and resources as regards meeting Young in Prison objectives
- Spend funds received according to the purpose for which they are intended
- Perform the above in an accountable and transparent manner
- Conduct all business in an ethical and responsible manner

Delegation of authority

Full responsibility for internal control within the various operating departments rests with the Board that in turn ensures that appropriate and adequate controls are put in place within Young in Prison to safeguard all assets. The Board ensures that all employees comply with the policies, procedures and guidelines, and determines appropriate structures for authorisation. Certain specific authority is delegated to the management board. The Directors in turn specifically delegates authority to others within Young in Prison.

Accountability checks

Wherever possible a particular employee or volunteer is given full responsibility for a task or area of work so that it is clear who must account for all actions or transactions. In order to ensure that all policies and procedures are followed, independent checking and review of work is practiced. The evidence of checking is to be shown on the relevant documents in the form of a signature.

Separation of duties

Young in Prison applies separation of duties wherever possible. This means that the following responsibilities are separated in relation to a particular transaction:

- Authorisation
- Physical control
- Recording

Where one person is required to carry out all three responsibilities, independent checks and accountability will be enforced.

Financial Reserves

Sufficient financial reserves are maintained to facilitate normal operating activities over a period of up to 12 months should a shortfall in income occur and to cover potential risks that may arise from time to time. For this purpose Young in Prison strives to keep a minimum of 200.000 euro in reserves.

Savings and Investment

YiP's savings are kept in a savings account with Triodos Bank. Due to the high risks involved in investment, Young in Prison does not engage in investing its savings and / or reserves.

Financial ratios

The ratio spent on fundraising versus total fundraise income in 2018 stands at 0.4%.

Our income needs to be directed as much as possible to realizing our objectives. We strive to spend at least 80% of our income to meet our objectives. In 2018 this ration was: 89%

We try to keep the costs of management and administration as low as possible and at least below 10%. In 2018 the management and administration costs/total expenditure stood at 2%

Of all the expenditure, we want to devote at least 80% of our resources to meeting our objectives. In 2018 we managed to keep these utilization rate costs at 97%.

5.4 Risk analysis

Risks	Mitigation	Effect of Mitigation Measure
strategy/ reputation		
Criticizing youth prisons for poor conditions and policies (in the media for example) can harm relationships with prisons and limit entry into prisons.	Dealing with prisons requires fine lobbying skills and political sensitivity and the capacity to lobby effectively. Often we choose not to engage with media.	This can enable a good relationship with prison authorities while at the same time maintaining a critical standpoint.
Using the name 'Young in Prison' when working directly with youths can have a stigmatising effect on them, especially those in post-release projects.	We intentionally named our methodology COPOSO, which is a name that can also be used for our whole project.	COPOSO is a more positive name and hence will not have a negative and stigmatizing effect on youths who have been in conflict with the law.
Operational Activities		
Unwillingness from prison wardens who have been guilty of torture or CIDTP to join the project related to the sensitisation and capacity-building for prison wardens in the Global South.	Liaison with prison management to solve such cases and invest time in gaining the trust of the prison warders.	This has increased the chances of prison management joining our programs.
Youths are sometimes transferred to other sections of the prison or other prisons entirely, where the project is not being implemented, thus losing valuable progress with these youths. Especially in the Global South.	The Young in Prison project needs to work closer with the prison administration and social workers.	This way we can ensure that they are aware of who the YiP participants are and make sure that their progress within the program will not be lost.

Security of staff while working in prison institutions is not guaranteed.	YiP has the option of being accompanied by someone from the institution for the duration of the workshops. Staff need to be trained how to handle risky situations when working with prisoners.	The effect is that Yip staff feels comfortable enough to work with young prisoners and are well prepared should something go wrong.
Once juvenile offenders are released they are often excited and are hoping to enrol or find a job or traineeship quickly. Their patience might run out if something is not arranged quickly, creating a state of mind in which it is easier to fall back on old patterns.	Mentoring of newly released juveniles needs to be intensive. The approach of YiP needs to be realistic and transparent with regards to expectations and opportunities.	
Working closely with former prisoners and allowing them into the offices could pose the threat violence, theft and fraud.	The level of trust between our beneficiaries and YiP staff is at a high level and all Yip staff members are sensitised on being alert to theft and fraud. Also YiP has developed protocols in case such cases arise.	High level of trust significantly reduces the risk that beneficiaries will abuse the bond they have developed by engaging in theft or fraud.
Financial Risks		
The price of assignments we deliver can be too low because overhead allocation is too little.	Gradually increase overhead fees making assignments increase in price. And having up-to-date and transparent overhead breakdown overview.	Charging a fair price generates more income, improving YiP's overall financial stability.
Depending on 1 and 2 year subsidies and grants is not a stable and sustainable income base.	Trying to generate multi-year grants, diversify and renew grants and aim at several grants rather than a few.	Diversification and renewing the grant database assures more stability.
Financial Reporting		
Each grant has their own reporting criteria and managing several relatively small grants involves numerous reporting duties	Requesting grants to use one single audit protocol.	Using one single protocol simplifies the reporting duties and preparation work for the audit files.

As a small NGO YiP has to abide by reporting rules that are similar for big NGOs while resources are limited to hire financial professionals.	Recruiting financial staff needs much attention and financial staff need to have high-level capacity and must be willing to do administrative work.	Financial professionals can take on all financial work that is involved in the organisation.
Laws and Regulations		
Losing the ANBI status will be an impediment for subsidies from grant-making organisations.	YiP needs to be constantly alert to abiding by ANBI rules and sharing this monitoring duty among multiple staff members of YiP.	By making multiple staff members responsible for ANBI assessments, YiP will be constantly alert.
The diverse nature of YiP activities and services complicates the VAT position of YiP.	Frequently consulting a VAT expert for advice.	Ensure that the VAT position for all activities are clear and checked frequently against new changes in laws and changes within YiP.

LYRICS ANTHEM – Part 5

Dit is net horde lopen, veel hindernissen op Mn pad
Maar ik ga door met lopen want kil die bullshit ben ik zat

zit je vast in je hoofd dan is hel realiteit hier
klaar om wat van mn leven te maken ik strijd hier

Broertje Laat je alsjeblieft niet klein krijgen
Hou doel voor ogen en blijf te stijgen

Dit is voor de Youth dem dit is voor de youth dem
Creatief bevrijdt dus blijf bewegen

Free translation:

*So many hurdles and obstacles on my path,
But I will continue walking, because I am tired of this bullshit*

*Are you stuck in your head, then the reality is here
Ready to live my life, this is where I struggle*

*Small brother, don't let them get to you
Remember your goal and keep growing*

*This is for the youth dem, this is for the youth them,
Creativity liberates, so keep on moving*

SOMERSAULTS

Four boys enter. They have two supervisors. Camille wants to play volleyball with them. But they think it is stupid. One of the boys refuses to participate. He wants to practice somersaults. But because he is not allowed to, he sits and sulks on a piece of gymnastics equipment. The other boys eventually join Camille in playing volley ball. Camille tries to teach them that they have to pass the ball a few times before they try to get it over the net. It is not working very well. They keep using their feet, and attempt to kick the ball over the net in one go. I am sitting on the bench with the supervisors. They tell me that this a particularly difficult group. There is a reason they have two supervisors for just four people.

Some of these boys have been in this detention facility for more than six years. Camille asks whether we, the two supervisors and I, also want to join in. Now the game of volleyball finally gets going. Occasionally the boys get riled up, and curse each other out. But there are also some laughs. When the game is finished, Camille leads the boys to the other end of the gymnasium where he has set up some cones on a bench. He wants to teach the boys a volleyball shot, the smash, instructing them to smash the ball into the cones so they fall over. But every time he lobs the ball in such a way that they can smash it, they kick the ball instead hard against the wall. The boy who did refused to join in at the beginning, is now walking through the gym, attempting to reposition the mats so he can try to do somersaults. But when he has set up everything, he stops.

The supervisors think it is quite enough for a day and call the boys together so they can go. They compliment Camille: 'Good job getting these boys to play a game. It's not often I see them do that.' Camille thanks the boys for their efforts. Because the group has left a bit earlier, Camille and I have a chance to talk afterwards. Camille says that he was planning on practising smashing first, then to do another training exercise, leaving the actual game for the end. But when he saw that the boys were very reluctant to get involved, he decided to just start with the game. Camille: 'Maybe I could've gotten them to use the smash if I had said that 'we're just gonna punch these volleyballs for a bit. It matters a lot how you say it.'

6. FUTURE STATEMENT

Things we look forward to in 2019:

A new edition of YiPArt: the biggest photo auction of the Netherlands returns in 2019. We cannot wait to celebrate the creativity of renowned and young talented photographers who donate their work to Young in Prison. The venue of this year will be Circl, a venue for circular action in the South of Amsterdam.

Continue **updating our COPOSO (Contributing Positively to Society) Methodology** with new insights from the Netherlands and around the world. After COPOSO was co-created in 2011, YiP is now implementing a major update to its methodology. The YiP-DNA, however, of creativity, a positive approach and working with role models will always remain the same.

Further open up the COPOSO methodology to inspire and **train a wide range** of international non-governmental and governmental players.

YiPPaint: a new mini-enterprise for youth involved in the Youthlab. Whilst learning leadership and enterprising skills, youth collaborate with a graffiti artist to paint (inside and outside) walls with street art. The initiative piloted in 2018 and will be further developed in 2019.

Updated pre-release modules: in addition to the creative and sportive workshops inside juvenile justice centers, we are now exploring the work of creative role models in a new shape: that of thematic modules, allowing more space for collaboration between facilitators and alignment with the methodology of the centers. Topics we are exploring are: self-care, philosophy and sexuality.

Life stories of youth in detention: a successful pilot in 2018 in the Netherlands was about adding self-composed life stories of youth to their official case files. While case files tend to focus on 'what went wrong' in the lives of youth, they are now allowed to add different snapshots and stories too, about their families, hobbies and origin for example. We will further develop and scale this project in 2019.

LYRICS ANTHEM – Part 6

He, jij, zeg jou
ik doe ertoe
Toe doen voelt goed
Weet hoe het moet
Misschien niet vandaag
Maar de dag komt zeker
Dat ik hand in hand met mijn verleden
het heden en de toekomst ga

Free translation:

*He, you, say:
I know what I am worth
To know that you matter, feels good
I know how to
Maybe not today
But the day will come I am sure
When I walk hand in hand
With my past, my*

MONEY MAKES YOU HAPPY

At the theatre workshop I meet the same group as during the boxing and rapping workshops. When I enter, they are watching a film on a laptop. The film was made by Cyriel, who teaches this workshop. He produced the film and also acts in it. He, or better yet, the protagonist, is a gambling addict with a small child and a wife. Because of his gambling, he gets into financial difficulties and has to borrow money from guys who pull him into a life of criminality.

The boys are engrossed in the film. The boy with the gold-framed glasses asks: 'Is that really your son?'

Cyriel answers: 'No, in real life he is my little brother.'

Some time later the same boy asks: 'Is that really your wife?' 'No man, that's a colleague of mine,' Cyriel says.

The boy becomes more and more excited: 'I also want to learn how to act!' Cyriel: 'Just wait a bit longer. We'll do that afterwards.' When the film is finished, Cyriel introduces a couple of talking points by which he wants to start a discussion.

The first one is: 'Crying in public is a weakness'. You put your hands up when you agree. A couple of boys put their hands up. 'Why is it a weakness?' 'If you just start bawling in public you show weakness. Listen, when your father or mother died, that's a different story. Or when you're still little. But when you're here in prison, you shouldn't cry. You shouldn't have acted so tough then on the outside. When you do stuff like that, you have to bear the consequences. Yeah, but when you're young, like 14, then it's okay. If a kid like that walks in here, then I pull him in close to comfort him.'

Next talking point: 'Money makes you happy'.

One of the boys doesn't put up his hands. He can say it: 'Not having any money makes you unhappy. Having a lot of it also. I just want a little bit of money.' The boy with the gold-framed glasses responds: 'Yeah, but, what if you have a successful business. And it's not a criminal business. You earn a lot of money. Then there is no reason to be unhappy right?' One of the supervisors interjects. 'It's not that simple,' he says. 'If you have so much money, then you start doing dumb stuff.' The boy with the gold-framed glasses agrees. 'The guys who have money often also start using or something like that.' Then Cyriel asks a question. 'Who would like to have children in the future, or already has children?' Most of them put up their hands. Just one boy does not. It is the yellow-shirted boy who refused to join in boxing. Cyriel asks him why he does not want children. He says that his father did not threat him very well. 'I don't want do the same things to my own children.'

Cyriel responds: 'That's an understandable reason. Well thought-out.' Another boy says: 'But then you can do the right things, though?' 'Maybe, maybe not. But for now I don't want any children,' says the yellow-shirted boy. Cyriel has a new assignment for them. Finish the following sentence: a good father is someone who ... I translate the sentence for the French boy. He finishes the sentence with: a good father is someone who is not in prison. Cyriel: 'Ouch, that's a good one.'

The boy with the gold-framed glasses says: 'Sometimes good fathers are the ones that are put in prison. Imagine that your wife calls you because she is being attacked. Then don't you just want to go out and kill those guys?' A boy who has been quiet until now says: 'No woman is worth doing that kind of thing.' 'Not even when she is the mother of your children?'; the boy with the gold-framed glasses replies. 'In that case, yes,' says the quiet boy.

BUDGET 2019

INCOME	budget 2019	result 2018
	€	€
Individuals	10.000	12.529
Companies	<u>0</u>	<u>1.176</u>
Public authorities	261.612	176.491
Not-for-profit organisations	<u>398.883</u>	<u>404.025</u>
Total generated income	670.495	594.221
Sales activities (excl taxes)	74.000	1.721
TOTAL INCOME	744.495	595.943
EXPENDITURES		
SPENT ON OBJECTIVES	budget 2019	result 2018
	€	€
A. Societal support and awareness	7.471	12.999
B. Social and educational support	<u>652.732</u>	<u>518.303</u>
	<u>660.203</u>	<u>531.302</u>
SPENT ON OBTAINING FUNDS		
General		
Calculated costs	<u>15.876</u>	<u>2.268</u>
MANAGEMENT AND ADMINISTRATION		
General		
Calculated costs	<u>25.584</u>	<u>9.502</u>
TOTAL EXPENDITURE	701.663	543.072
SUM INCOME AND EXPENDITURE	42.832	52.871
RESULT	42.832	53.589

7. FINANCIAL STATEMENT

Introduction

This is a short version of YiP's 2018 Financial Annual Report. This summarized financial statement does not contain all the information provided in the full Financial report and as such should be read in conjunction with the full financial report. The full report includes information regarding the accounting principles upon which it is made and notes to the various items of income and expenditure. The full annual report can be received on requested via: info@younginprison.nl

In 2018 we put a great deal of effort into successfully organising activities for youth deprived of their liberty in the Netherlands and abroad. We managed to finance our activities through donations by minor and major donors and through payments by youth prison among other institutions.

BALANCE SHEET

	<u>December 31st 2018</u>	<u>December 31st 2017</u>
	€	€
ASSETS		
Stock	0	0
Receivable grants	41.250	78.345
Other receivables and accruals	15.207	6.552
Cash & bank	292.238	158.131
Total	<u>348.695</u>	<u>243.028</u>
LIABILITIES		
Continuity reserve	246.442	192.852
Accrued Grants	58.451	0
Short-time liabilities	43.802	50.176
Total	<u>348.695</u>	<u>243.028</u>

STATEMENT OF INCOME AND EXPENDITURE

	<u>2018</u>	<u>budget</u> <u>2018</u>	<u>2017</u>
	€	€	€
INCOME			
Individuals	12.529	29.800	7.784
Companies	1.176	0	4.923
Public authorities	176.491	183.460	187.069
Not-for-profit organisations	404.025	337.121	227.511
Total generated income	<u>594.221</u>	<u>550.381</u>	<u>427.287</u>
Result sales activities	<u>1.722</u>	<u>0</u>	<u>61.690</u>
TOTAL	<u><u>595.943</u></u>	<u><u>550.381</u></u>	<u><u>488.977</u></u>
EXPENDITURES			
Spent on objectives			
A. Societal support and awareness	12.999	10.400	17.742
B. Social and educational support	<u>518.302</u>	<u>516.081</u>	<u>427.299</u>
	531.302	526.481	445.041
Spent on obtaining funds	2.268	9.488	12.912
Management and administration	9.502	10.100	23.490
TOTAL	<u><u>543.072</u></u>	<u><u>546.069</u></u>	<u><u>481.442</u></u>
SUM INCOME AND EXPENDITURE	52.871	4.312	7.535
Financial mutations	718		297
RESULT	<u><u>53.589</u></u>		<u><u>7.832</u></u>
Allocation of the result			
Mutation in Continuity reserve	<u><u>53.589</u></u>		<u><u>7.832</u></u>

EXPLANATION OF EXPENDITURE

	Objectives		Costs of fundraising	Man. & Admin.	Total 2018	Budget 2018	Total 2017
	A	B					
Project costs	-	228.629	-	-	228.629	244.699	249.793
Communication	325	366	658	1.503	2.852	0	2.559
Personnel	11.843	264.911	103	6.220	283.076	262.504	188.703
Housing	716	12.680	1.318	622	15.336	15.336	13.328
Office and general	116	11.717	189	1.157	13.179	23.530	27.059
Subtotal	12.999	518.302	2.268	9.502	543.072	546.069	481.442

Personnel costs 2018

	Costs 2018	budget 2018	Costs 2017
Salary	194.497	183.017	147.993
Social Insurance	37.943	36.603	26.817
Pensions	0	0	0
Free-lance	40.240	34.384	6.310
Others	10.397	8.500	7.583
Total	283.076	262.504	188.703
Number of fte's	4,98	4,30	3,74

EXPENDITURE BREAKDOWN

	2018	2017
Spent on objectives/total income		
<i>Spent on objectives</i>	531.301	445.040
<i>Total income</i>	595.943	488.977
Percentage	89,15%	91,01%
Spent on objectives/total expenditures		
<i>Spent on objectives</i>	531.301	445.040
<i>Total expenditures</i>	543.072	481.442
Percentage	97,83%	92,44%
Spent on fundraising/income fundraising		
<i>Expenditures</i>	2.268	12.912
<i>Income fundraising</i>	594.221	427.287
Percentage	0,38%	3,02%
Management and administration costs/total expenditure		
<i>Management and administration costs</i>	9.502	23.490
<i>Total expenditures</i>	543.072	481.442
Percentage	1,75%	4,88%

Cash Flow

	AMOUNTS € 1.000	
	2018	2017
	€	€
Cash & cash equivalents January 1st	158	151
Operational activities		
Result	54	8
Depreciations		
Changes in working capital	80	-1
CASH FLOW FROM OPERATIONAL ACTIVITIES	134	7
Investments activities		
Investments in fixed assets	-	-
Devestments fixed assets	-	-
CASH FLOW FROM INVESTMENTS ACTIVITIES	-	-
Increase/decrease cash & cash equivalents	134	7
Cash & cash equivalents December 31st.	292	158

ACCOUNTING PRINCIPLES FOR VALUATION AND DETERMINATION OF RESULTS

1. General

The Young in Prison (YiP) Foundation was founded on 26 August 2002 in Amsterdam. The organisation's most important aim is easing and improving the situation of young offenders in prisons in the Netherlands and the wider world and offering alternatives for their future once they have been released. YiP offers reintegration programmes that promise to give offenders self-confidence, self-esteem and the hard skills that will help them earn money and avoid the cycle of crime. We fund these schemes by raising public awareness and generating financial support from individuals, charities and businesses.

2. Reporting guidelines for fundraising institutions

The annual report is laid out according to Guideline 650 for Fundraising Institutions published by the Dutch Accounting Standards Board. This guideline was reviewed by the Accounting Standards Board in 2009. The objective of this guideline is to provide insight into the running costs of the organisation and to ensure that funds are being spent correctly and for the purposes for which they were obtained.

3. Accounting principles for valuation and determination of results

Insofar as not otherwise stated, the items on the balance sheet are included at an amortised cost price. The income and expenditure, based on historical costs and proceeds, are allocated to the year which they concerned unless otherwise stated. In the receivables account has been held with a deduction for a provision for bad debts, as long as provided for.

4. Reserves and funds

The total assets are available for use for YiP's projects. The continuity reserve is currently at € 246.442. YiP's Supervisory Board has set the Continuity reserve at a minimum of € 200.000 intended to cover Housing and Personnel costs for a period of one year.

5. Project obligations

Project obligations and spending on objectives is processed after a contractual subsidy commitment has taken place. The obligation for subsidies provided to partner organisations for running projects is the balance of contracts actually concluded with partner organisations less the advance funding for these partner organisations. Once the definitive approval for the project report has been provided to adopt the financial statements, any differences are settled and processed in the financial statements.

6. Foreign currency

Transactions in foreign currency are converted into euros at the exchange rate on the transaction date. At the end of the financial year all assets and liabilities in foreign currencies are converted into euros at the final exchange rate at the balance sheet date. The ensuing exchange results are processed in the statement of income and expenditure.

7. Donations and general gifts

Donations and general gifts are justified in the year when they were made.

8. Subsidies and special gifts

This income is allocated based on the realised indirect and direct spending on the objectives within the framework set by the subsidy decision.

9. Charging on of costs

Objectives fall into two groups at YiP: Re-integration and Public support. Also there are costs allocated to fundraising and costs for management and administration. These costs are allocated to the year that they concern and are charged to the activities previously referred to, based on a fixed apportionment formula for staff costs and office costs.

A portion of the Overhead is financed by the Netherlands program: at a ratio of 75%. This portion was solely charged to the Re-integration objective (objective B) and taken out of Support, Fundraising and Management and Administration. The impact on the basic ratios is relatively small. When this reallocation to the Re-integration objective is not followed, the ratios are as follows:

Spent on objectives/total income: 88,28%

Spent on objectives/total expenditures: 93,50%

Spent on fundraising/income fundraising: 3,24%

Management and administration costs: 3,07%

ANTHEM LYRICS – Part 7

There is life after young in prison
There is life after young in prison

Creativiteit Bevrijdt (Creativity Liberates)
Creativiteit Bevrijdt

There is life after young in prison
There is life after young in prison

Creativiteit Bevrijdt
Creativiteit Bevrijdt

There is life after young in prison

Young in Prison Foundation
De Kempenaerstraat 11 B
1051 CJ AMSTERDAM

INDEPENDENT AUDITOR'S REPORT

To: the Board and management of Young in Prison Foundation

Our opinion

The summary financial statements of Young in Prison Foundation based in Amsterdam are derived from the audited financial statements 2018 of Young in Prison Foundation.

In our opinion, the accompanying summary financial statements are consistent, in all material respects, with the audited financial statements 2018 of Young in Prison Foundation on the basis described in the 'introduction' on page 32.

The summary financial statements comprise:

1. the balance sheet as at 31 December 2018;
2. the statement of income and expenditure;
3. the explanation of expenditure;
4. the cash flow statement and the notes comprising a summary of the accounting policies.

Summary financial statements

The summary financial statements do not contain all the disclosures required by the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline for annual reporting 650 'Fundraising Organizations'. Reading the summary financial statements and our report thereon, therefore, is not a substitute for reading the audited financial statements of Young in Prison Foundation and our auditor's report thereon.

The audited financial statements and our auditor's report thereon

We expressed an unmodified audit opinion on the audited financial statements 2018 of Young in Prison Foundation in our auditor's report of 21 June 2019.

Responsibilities of the board

The Board is responsible for the preparation of the summary financial statements on the basis described in the 'introduction' on page 32.

Our responsibilities

Our responsibility is to express an opinion on whether summary financial statements are consistent, in all material respects, with the audited financial statements based on our procedures, which we conducted in accordance with Dutch law, including the Dutch Standard 810 'Opdrachten om te rapporteren betreffende samengevatte financiële overzichten' (Engagements to report on summary financial statements).

Was signed, Sliedrecht, 21 June 2019.

WITh accountants B.V.
Drs. J. Snoei RA

ORGANISATION INFORMATION

Young in Prison Foundation (Netherlands)

Annual Report 2018 (Summarised Financial Report)

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