

ANNUAL REPORT 2020

YOUNG IN PRISON

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MESSAGE OF THE CHAIRMAN OF THE BOARD

Dear reader,

2020 has been challenging, but incredibly rewarding at the same time.

We are happy to report that even in Corona times, Young in Prison was able to grow in different ways. Our core activity: organizing Urban Arts & Sports workshops in closed (forensic) youth care in the Netherlands grew by close to 40%. We organized 3164 hours of workshops, compared to 2275 in the previous year. 1795 youth engaged with Young in Prison in 2020; a growth in comparison to 2019 with 1044 unique participants.

With the help of our sponsors and funders, we developed new programmes that complement the Creativity Liberates programme. We extended and intensified our work with young experience experts and developed YiPMinds, a programme to introduce Mindfulness as a new cornerstone of our work.

We are proud to have received a substantial grant from the European Union in February 2020 to work in joint effort with Defence for Children and the University of Leiden to discover new ways of youth participating in child-friendly communication trainings for justice professionals in Belgium in Italy.

Mainly due to COVID we were not able to meet our financial objective to break even. We suffered a loss of Euro 27.133, that can fortunately absorb due to our continuity reserve that still stands at Euro 211.704 year end. The main programs did suffer some delays and cancellations but were all in all at a more substantial level than in 2019. New programs with earmarked funding will be implemented in 2021, meaning the income will shift accordingly to the following year.

We were happy that, with the exception changes in our leadership, we were able to keep our staff employed without having to apply for the governmental COVID aid programmes.

Jaap van der Spek, director of programmes in the Netherlands, resigned in the fall of 2020. Raoul Nolen, director of international programmes, also chose a career outside YiP in the first half of 2021. We are very thankful for their tremendous efforts to build YiP. We are pleased that Esther Overweter, our Treasurer, stepped down as a Board Member and is now managing YiP on an ad interim basis.

We are grateful for our sponsors and funders and, of course, the partnerships with the closed youth care institutions in the Netherlands. The Board is thankful for the staff members of Young in Prison that work tirelessly for youth deprived of their liberty. A special word of thanks goes out to the facilitators and role models of the organisation, who are in closest contact with the youth.

The goal for 2021 is to further grow YiP's societal impact by strengthening the national and international programmes. We will tell you all about it in our Board's report. Enjoy the read!

Michiel van Wijk | **Chairman of the Board of Young in Prison**

THE BOARD'S REPORT FOR THE YEAR 2020

INTRODUCTION

Young in Prison works in closed (forensic) youth care. Using Urban Arts and Sports, YiP invites young people to make a positive twist and find crime-free and positive paths in life.

This annual report is to provide an update about the activities and progress of Young in Prison in 2020. We ran the numbers and put together short stories to convey an exciting and unexpected year in which the organisation:

- Organised Urban Arts and Sports workshops for 1795 young people in 7 Juvenile Justice Institutions (JJI's) and 2 closed youth care facilities in the Netherlands
- Developed YiPStream: an online space for young people where YiP facilitators share workshops, tutorials and Urban Arts & Sports challenges.
- Designed and piloted YiPMinds with modules about Philosophy and Mindfulness.
- Created a new participatory evaluation tool for the Workshop and Youthlab programme in the Netherlands.

ABOUT YOUNG IN PRISON

YiP works with Urban Arts and Sports to reach young people in closed (forensic) care since 2002. The artists and athletes, the role models of YiP, connect intuitively with young people. They work as a critical ally of the formal judiciary system. The five Play Cards of YiP are anchored in everything they do:

- **Energy:** A contagious vibe, something you want to be a part of
- **Imagination:** Alternative and positive ideas about the future
- **Competences:** Learning something new, not too easy and not too difficult
- **Relatedness:** Feeling part of something bigger
- **Autonomy:** Your own choices in what and how you learn

YiP designs international training programmes for NGO's, governments and other organisations who aspire to contribute to the reintegration of young people with arts and sports. YiP has been previously active in South Africa, Malawi, Kenya, Colombia, North Macedonia, Kosovo, Albania, Belgium and Italy.

1. PROGRAMMES

IN THE NETHERLANDS: WORKSHOP PROGRAMME

The role models of YiP facilitate Urban Arts and Sports workshops for young people in closed (forensic) care. Despite the challenges posed by the COVID-19 pandemic, the pre-release programme in the Netherlands grew with almost 3164 hours of workshops implemented by a team of creative facilitators. This is a 39% growth compared to the previous year. The workshops were conducted in four juvenile justice institutions and two residential youth care facilities.

COVID-19 created an initial delay in our workshop programme inside juvenile justice institutions in the Netherlands. Especially for young people deprived of their liberty, 2020 been challenging with extra restrictions such as cancelled leaves and postponements of visits and court hearings. YiP sought after creative ways to reach out to young people, eager for them to stay in contact with the outside world. This resulted in the development of [YiP Stream](#): an online platform featuring tutorials, challenges, podcasts, and Arts & Sports workshops.

As of May 2020, we were allowed to work inside the juvenile justice institutions again. Our creative facilitators restarted their workshops during school holidays and short workshop modules to complement the education curricula. When the second lockdown started in October, we were able to continue the workshop programme by following health protocols in the institutions and the national guidelines.



Picture: Urban Arts & Sports Programme (Young in Prison)

2020 IN NUMBERS

Workshops	Hours	Workshops	Hours
Acrobatics	110,50	(Kick)boxing	142
Acting	15	Live Studio	58,50
Basketball	56,50	Photography	181
Beats	100	Podcasting	118
Brass band	259	Rap	655
Fashion & Styling	122	Songwriting	258,50
Fitness	133,50	Spoken Word	154,50
Graffiti	270	Storytelling	48,50
Graphic Design	139	Theater	128
Improv	85	Urban Dance	129,50

Total	
<i>Hours</i>	3164 hours (440 hours cancelled and 80 hours covered by our special Scheme for Lost Income due to COVID regulations)
<i>Unique participants</i>	1795

Locations	Hours of workshops
RJI Hartelborgt - Spijkenisse	1.172
JJI Teylingereind - Sassenheim	683
JJI Het Poortje / Elker - Veenhuizen	756
JJI Lelystad - Lelystad	20
JZ+ Via Jeugd - Cadier en Keer	64
JZ+ Woodbrookers - Kortehemmen	454
JZ+ Wilster - Groningen	100
Staff	
2 programme managers + 1 support methodology coordinator	
6 methodology trainers	
34 facilitators of Urban Arts & Sports	

MENTORSHIP PROGRAMME

The mentorship programme connects volunteering mentors with young people in detention in the Netherlands. 11 new matches were made in 2020, resulting in 23 volunteers in total. The programme piloted in a third juvenile justice institution, which was positively evaluated and continued in a structural presence of the mentorship programme.

Initially, 2020 looked promising with two renewed connections with juvenile justice institutions Teylingereind and De Hartelborgt, and a new collaboration with JJI Pluryn in Lelystad. To accommodate these plans, YiP recruited 10 volunteers at the start of the year. The outbreak of COVID-19 in February caused the institutions to halt access for external visitors, and therefore all mentor activities came to a halt. We sought after different ways to stay in contact with the youth, like video calls on Skype, but this got eventually cancelled because of privacy issues.

In the summer of 2020 we were able to organise the annual YiPIInspire: an event where volunteering mentors and mentees gather in Urban Arts and Sports activities. After the second lockdown in the fall of 2020, only active matches were able to meet in person: new matches are still pending.



Picture: YiPIInspire, an event of the Mentorship Programme (Young in Prison)

2020 IN NUMBERS

Matches	
RJJI Hartelborgt - Spijkenisse	3 matches
JJI Pluryn - Lelystad	4 matches
JJI Teylingereind - Sassenheim	4 matches
Staff	
2 programme managers + 1 support methodology coordinator	
App. 23 volunteers (11 active volunteers)	

YOUTHLAB PROGRAMME

The Youthlab is a group of ambitious and young experience experts. Youthlab participants train and advise justice professionals with their experience and stories. The programme structurally provides training for Juvenile Prosecutors, lawyers, the Dutch Parole Office and bureau Halt (a crime prevention programme). By adapting to online remote training during the covid-pandemic, a record number of 41 assignments has been conducted by our team of 11 Youthlab members, in both training and advisory trajectories.

Youthlab delivered a series of trainings for 'Vrijheidsbeneming op Maat' (VOM). VOM is the innovation team of the Dutch Ministry of Security and Justice mandated with a step-change in depriving youth of their liberty. In October, Youthlab took over their online meeting for one day with various (storytelling) assignments to allow the professionals to relate better with the lives of young people. In November, VOM had the opportunity to present 10 core ideas to the experience experts of the Youthlab for feedback.

In 2020, the Youthlab also co-created a programme with scientists of the Radboud University and Utrecht University in a programme for young people who grew up in harsh environments. Although growing up in stressful conditions can undermine mental abilities, young people in harsh environments may develop intact, or even enhanced, social and cognitive abilities for solving problems in high-adversity contexts: hidden talents.

The Youthlab model also served as a best practice and was awarded with an EU-grant. In 2020, YiP shared the model with international partners in Belgium and Italy during online training sessions.



Picture: Participants of the Youthlab during an assignment (Young in Prison)

2020 IN NUMBERS

Activities 2020
Youthlab Training: professionals of the juvenile justice system are being trained in communicating through experiences and stories of Youthlab's young experience experts
Youthlab Advice: think along and advice policy makers
Youthlab Stories: the voice of youths is represented on events by creative contributions, like spoken word, rap or storytelling
Assignments: 41
Youthlab participants: 11
Maximum of 3 assignments a month per participate
1 assignment is a session of 1-5 hours, without exceptions
Partners
The SSR/OM: training for juvenile officers
Probation Service Netherlands: JOVO's (Probation Officers of the target group Young Adults)
Other: Avans, Fontys, DJI Dienst Justitiële Inrichtingen/VOM, NSCR- KABK & Leiden University, Windesheim OMO and more

INTERNATIONAL PROGRAMME

By exploring innovative online ways of communicating and training, YiP was able to continue projects in Belgium, Italy, Romania, Albania and Kosovo despite the unforeseeable changes and restrictions that the global COVID-19 pandemic triggered.

Albania and Kosovo

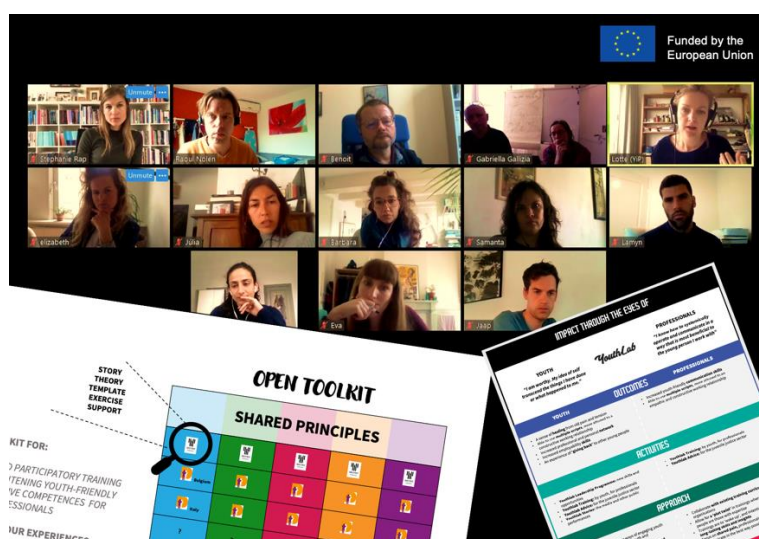
In 2020 we continued our international training activities in the Balkan as part of the PRIS II programme in collaboration with the Netherlands Helsinki Committee (NHC). Unfortunately, due to the outbreak of COVID-19, our partners in Kosovo and Albania were unable to conduct workshop activities. During this time YiP delivered an online YIPStream training as an alternative way to keep in touch with the youths, and a refresher training in YiP's COPOSO (i.e. Contributing Positively to Society) methodology for workshop facilitators in Kosovo and Albania.

Romania

In early 2020, Terre des Homme Romania (TdH) approached Young in Prison (YiP) in regard to TdH's Precision project to help the rehabilitation of youth deprived of liberty. TdH has invited Young in Prison to collaborate specifically regarding the methodology and training capacity. YiP trained the staff of four juvenile justice institutions in Romania to work according to COPOSO principles and instructed TdH-staff on designing and managing a training. At the end of the year YiP provided training about the establishment of the mentorship programme in the Netherlands.

Italy and Belgium

In April 2020 YiP kicked off the European Youthlab project in collaboration with Defence for Children Italy, Defence for Children Belgium and Leiden University. The project is a two-year journey toward strengthening the child-friendly communication skills of juvenile justice professionals in Belgium, Italy and the Netherlands by engaging formerly detained young individuals to serve as experienced experts and trainers. With the support of the EU, the project group is adapting the original model to the unique national environments, broadening it beyond the original Dutch context. The Youthlab activities of YiP Netherlands are also part of this project, for which we have received funding from the EU.



Picture: The European Youthlab Project (Young in Prison)

2020 IN NUMBERS

Training activity	Hours	Country
COPOSO refresher training for workshop teachers and CSO staff	3	Albania and Kosovo
Several Youthlab Model workshops (conveying the YL model) with Defence for Children (DCI) Italy, DCI Belgium and Leiden University	24	Belgium and Italy
Two 2-day COPOSO introduction & design training for prison staff and CSO staff	27	Romania
3-day training about the Mentorship programme and peer-to-peer activities for CSO staff	18	Romania
YiP Stream training for workshop teachers and CSO staff	3	Albania and Kosovo

2. FUNDRAISING AND COMMUNICATION

In 2020, YiP obtained financial support through a mix of donations, assignments, sales and grants. The total income in 2020 is 1.161.828 euros.

Most of these resources are generated from grants and assignments – the majority of which are between 1 and 2 years- and are semi-structural. To manage the risk of short project loops it is important to source multiple and structural grants.

We generate funding for both international and Dutch projects. Rather than depending on grants, we want to increasingly shift to assignment-based projects. Assignment-based projects are proof of the demand for these kinds of services for local stakeholders. The assignments should cover the costs of the primary activities and also generate extra income enabling 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 programmes, both in the Netherlands and internationally.

EXTERNAL COMMUNICATIONS

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)
- Programme stakeholders such as prisons, government agencies, NGOs
- International artists and athletes, connecting with the values of Young in Prison

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 LinkedIn, Facebook, Instagram and Twitter
- Hard copy folders, flyers, posters and brochures
- Annual report, both narrative and financial and our annual plan

ASSIGNMENTS

Our paid assignments focused primarily on the Netherlands in 2020. The Dutch pre-release programme (creative and athletic workshops inside juvenile correctional institutions) have grown significantly, as did the number of trainings and assignments conducted by the Youthlab.

GRANTS AND DONATIONS

Netherlands Helsinki Committee

In 2020 our four-year project with NHC in Kosovo and Albania, funded by the Netherlands ministry of foreign affairs, in Kosovo and Albania was continued in 2020. The total contribution for 2020 was 32.800 euros. We trained our partners in the COPOSO method and they started with the pilot in juvenile justice institutions.

ZOZ Fonds

In 2020 we continued our relationship with the Dutch fund called ZOZ which supports creative projects that contributes positively to society and helps build cohesion between people. ZOZ funded a part of our programmes in the Netherlands with 30.000 euros.

Pro Juventute

In 2020 YiP worked with Pro Juventute, a fund focusing on (forensic) youth care. Together with Pro Juventute YiP 'kickstarted' the Dutch programmes in the non-forensic closed youth care. Pro Juventute funded a part of our programmes in the Netherlands with 30.000 euros.

Private charitable foundations

A number of private Dutch charitable foundations donated significantly, mostly to contribute to our programme in the Netherlands. We received grants from organisations such as Fonds 21, Foundation Van Den Santheuvel Sobbe, Oranje Fonds, Pro Juventute, Stichting DOEN, VSB Fonds, FNO, Porticus and the Prins Bernhard Fonds together with ZOZ fonds.

Moreover, we received grants for earmarked new programs such as Mindfulness and the Future Youth Court from private and semi-governmental bodies such as KFZ Youth Care, Foundation180, Windesheim School and Fred. As we are pleased with all contributions, we want to make special mention of the support we got from Creative Industry and the Mandele Foundation for the Youth Court Project. Some of our charitable foundations, such as for instance Stichting De Hoorn and Stichting De Roeper, have given specifically support to the international programme.

Minor and major donors

Regular YiP supporters donate a monthly average of 6 euro a month. We now have a total of approximately 50 supporters who generate an annual total of approximately 4.000 euros for the charity. In addition, YiP receives one-off donations from individuals and companies.

EU Youthlab

The EU confirmed its support for our International Youthlab programme to be expanded to Belgium and Italy in cooperation with Defence for Children and the University of Leiden. The maximum grant for the 24 months' project is Euro 478.000, equivalent to 80% of the total cost. Young in Prison is program coordinator and is itself eligible for Euro 222.000 of the total grant.

3. ORGANISATION

FOUNDATION BOARD

The Board analyses the feedback and financials provided to them by the Executive Management Board and, where necessary, agrees on improvements and changes to financial and/or strategic policies. The Board is also responsible for contracting and supervising the Management Board. The members of the board of the foundation are working pro deo and do not get any financial compensation. The Board met four times in 2020.

In 2020 the management board consisted of two directors: Jaap van der Spek with a main focus on the programme in the Netherlands, and Raoul Nolen whose main focus is on the international programme. The directorship of both programmes was transferred to Esther Overweter in 2021.

In addition to the Board the organization is supported by experts which sit in our advisory board.

Name	Function	Background	Member since
Michiel van Wijk	Chairperson	<i>main</i> Independent Financial Advisor	16-01-2017
		<i>other</i> n/a	
Arne Popma	General board member	<i>main</i> Head dep. Child & Adolescent Psychiatry VUmc	03-09-2019
		<i>other</i> Chairperson child and adolescent dept.- Dutch Association of Psychiatrists (NVvP)	
Carolien Pentinga	Secretary	<i>main</i> Lawyer at Pentinga Law	18-02-2018
		<i>other</i> Founder of Prison Yoga The Netherlands	
Esther Overweter	Treasurer	<i>main</i> Supervisory Board at Stichting Just	18-03-2018 <i>(resigned since 01-12-2020)</i>
		<i>other</i> Vice-chair Supervisory Board Stichting Orion	
Marinke van Riet	General board member <i>(treasurer since 01-12-2020)</i>	<i>main</i> Director Voice programme for Oxfam Novib and Hivos	19-05-2019
		<i>other</i> Supervisory Board Korzo Theatre	

ORGANISATIONAL STRUCTURE

Young in Prison embodies an organization 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 of Methodology and Learning. The other parts of YiP are Young in Prison International and Young in Prison Netherlands.

YiP - Hub of Methodology & Learning

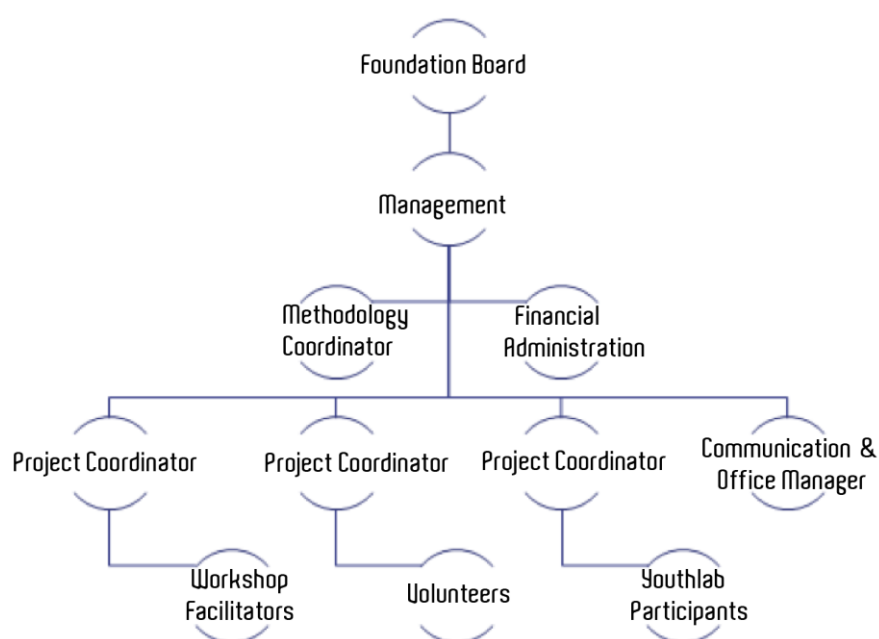
The COPOSO methodology drives the design and implementation of the programs of Young in Prison. Good practices and learned lessons in these programs, in their turn, find their way back into the methodology. By doing so, the methodology is made by many and never static. YiP conveys the COPOSO methodology in training programs to international partners. Here, YiP also listens and learns from the experiences of local organizations which can also inform the COPOSO methodology.

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.



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 authorization. Certain specific authority is delegated to the management board. The management board 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.

Segregation of duties

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

- Authorization
- Physical control
- Recording

Where one person is required to carry out all three responsibilities, independent checks and accountability are 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 fundraiser income in 2020 stands at 1,84%.

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 2020 this ration was: 96%

We try to keep the costs of management and administration as low as possible and at least below 10%. In 2020 the management and administration costs/total expenditure stood at 4%

Of all the expenditure, we want to devote at least 80% of our resources to meeting our objectives. In 2020 we managed to keep these utilization rate costs at 94%.

Income on the juvenile workshop programmes

We try to achieve an income of approximately 15% over direct costs on the workshops given in the juvenile detention and other youth care institutions. This additional income is to cover the cost of the development, coordination, and implementation of our programmes.

In 2020 we charged for the workshop programmes in the institutions in total Euro 370.000; the direct cost were Euro 326.000, leaving a Euro 44.000 margin, or 12%. A little below target.



Picture: Urban Arts & Sports Programme (Young in Prison)

RISK ANALYSIS

Risk Management	
Risks	Mitigation
<p>Young in Prison is contracted by the Dutch Ministry of Security and Justice for the workshop programme in juvenile justice institutions in the Netherlands. YiP is dependent on the Ministry to access the institutions and meet young people.</p>	<p>Young in Prison works as a critical ally of the Ministry. In order to navigate well within this collaboration, YiP has drawn up core values. The core values must be seen against a horizon of the shared goal, namely that YiP and the institution work together for a positive future for young people. This is the starting point of any form of cooperation and the cooperation is always tested against this:</p> <ol style="list-style-type: none"> 1) YiP believes in the potential and good intentions of the young people, the system and the (employees of) the institutions. 2) Reciprocity: YiP understands that institutions give substance to a public value entrusted to them. We ask institutions to recognize YiP in its mission to strive for a positive future for young people after detention. 3) Quality and commitment: YiP wants to work methodically and structured in an environment that we hope will work in the same way to support young people.
<p>Young in Prison works more structurally in Dutch juvenile justice institutions and closed forensic youth care. Youth that stay more long-term in these places, has come to know YiP well over the past years. It is a risk for YiP to be understood as 'part of the system' or to lose our 'unexpectedness' and energy as an outsider to the formal system.</p>	<p>Young in Prison engages directly with youth of the long-term groups to design new approaches and methodology for this target group. In 2021, YiP launches new modules and activities tailored to the needs of this group.</p>
Strategy / reputation	
<p>Criticizing youth prisons for poor conditions and policies (in the media for example) can harm relationships with prisons and limit entry into prisons.</p>	<p>Dealing with prisons requires fine lobbying skills and political sensitivity and the capacity to lobby effectively. Often, YiP chooses not to engage with the media.</p>
Operational activities	
<p>Security of staff while working in prison institutions is not guaranteed.</p>	<p>Young in Prison 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.</p>
<p>Working closely with former prisoners and allowing them into the offices would pose the threat of violence, theft and fraud.</p>	<p>The level of trust between our beneficiaries and YiP staff is at a high level and all YiP staff members are</p>

	sensitized on being alert to theft and fraud. Also, YiP had developed protocols in case such cases arise.
Financial Risks	
The price of assignments YiP delivers can be too low because of overhead allocation is too little.	Gradually increase overhead fees making assignments increase in price. And having up-to-date and transparent overhead breakdown overview.
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.
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.
Laws and Regulations	
Losing the ANBI status will be an impediment for subsidies from grant-making organisations.	Young in Prison needs to be constantly alert to abiding by ANBI rules and sharing this monitoring duty among multiple staff members.
Corona related risks	
Some of the projects in 2020 in the Netherlands will be delayed due to corona restrictions and shall be postponed to 2021. As a result, part of the cost recovery for 2020 will disappear or in 2021 many activities will have to be made up against limited cost recovery.	Young in Prison will be able to save costs (by temporarily not filling a vacancy), to make sure that the loss of cost coverage can either compensate, or the resulting surplus can be used to cover the costs in 2021.
Decline in number of workshops in the Netherlands for the pre-release project, causing a decrease in income	During the lockdown, Young in Prison has been granted exception status for minimal presence.
Youthlab assignments in the Netherlands cannot take place due to restrictions on travel / number of people who can come to a meeting, causing a decrease of income.	Youthlab has an online offering and has moved a large part of its activities to Q3 and Q4. In addition, extra trainers have been trained to offer more workshops.
The International projects cannot continue because of limited opportunities to travel to partner countries.	Since it involves much training-related work, the trainings have been converted into interactive Online Modules.

4. FUTURE STATEMENT

We started 2021 with lots of energy and excitement for new initiatives such as:

- New peer-to-peer modules for youth of the Youthlab and youth residing in closed forensic care facilities.
- Expanding our network of trainers and training offering for an expanding global target.
- Further developing and prototyping YiPMinds – Philosophy and Mindfulness for youth in contact with the law.
- Updating and solidifying the methodology of Young in Prison with input of creative facilitators, youth and international partners.

BUDGET 2021		
	Budget 2021	Result 2020
	€	€
INCOME		
Individuals	8.800	5.716
Companies	0	0
Public authorities	585.301	672.559
Not-for-profit organisations	402.940	483.553
Total generated income	1.105.034	749.314
Result sales activities	-1.200	-626
Total	995.841	1.161.202
EXPENDITURES		
Spent on objectives		
A. Societal support and awareness	10.000	10.418
B. Social and educational support	973.725	1.109.242
	983.725	1.119.660
Spent on obtaining funds		
	20.000	21.383
Management and administration	45.000	46.779
TOTAL	1.048.725	1.187.822
SUM INCOME AND EXPENDITURE		
	-52.883	-26.620
Financial mutations		
	-1.500	-513

RESULT	<u>-54.383</u>	<u>-27.133</u>
Allocation of the result		
Mutation in Continuity reserve	<u>-54.383</u>	<u>-27.133</u>

The approved budget for 2021 is a deficit of Euro 54.383. Of course, we strive for a better result and are managing the situation carefully. Several workshops and activities have been delayed or cancelled in 2020 due to the COVID-pandemic. We hope that we can accelerate our programmes in 2021 and that we may be able to generate some additional income. Some of the remaining 2020 income is already agreed and is dependent on execution of the remainder of the programmes. An outcome of 2021 might be that we are not able to keep the continuity reserve at the target level of Euro 200.000. We believe that once all COVID issues are behind us we will be able to manage this.

5. FINANCIAL STATEMENT

INTRODUCTION

In 2020 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 prisons among other institutions.

CASH FLOW

	AMOUNTS x € 1.000	
	2020	2019
	€	€
Cash & cash equivalents January 1st	173.116	292.238
Operational activities		
Result	-27.133	-7.605
Depreciations	0	0
Changes in working capital	175.124	-111.517
CASH FLOW FROM OPERATIONAL ACTIVITIES	147.991	-119.122
Investments activities		
Investments in fixed assets	0	0
Devestments fixed assets	0	0
CASH FLOW FROM INVESTMENTS ACTIVITIES	0	0
Increase/decrease cash & cash equivalents	147.991	-119.122
Cash & cash equivalents December 31st.	321.107	173.116

BALANCE SHEET

	December 31st 2020	December 31st 2019
	€	€
ASSETS		
Stock	0	0
Receivable grants	88.650	182.048
Other receivables and accruals	91.774	5.299
Cash & bank	321.107	173.116
Total	501.531	360.463
LIABILITIES		
Continuity reserve	211.704	238.837
Accrued Grants	208.752	66.125
Short-time liabilities	81.074	55.501
Total	501.531	360.463

STATEMENT OF INCOME AND EXPENDITURES

	Budget		
	2020	2020	2019
	€	€	€
INCOME			
Individuals	5.716	10.000	13.141
Companies	0	0	0
Public authorities	672.559	499.304	280.632
Not-for-profit organisations	483.553	595.730	455.541
Total generated income	1.161.828	1.105.034	749.314
Result sales activities	-626	0	39.747
TOTAL	1.161.202	1.105.034	789.061
EXPENDITURES			
Spent on objectives			

A. Societal support and awareness	10.418	10.400	28.966
B. Social and educational support	1.109.242	1.075.320	689.121
	1.119.660	1.085.720	718.087
Spent on obtaining funds	21.383	9.000	35.648
Management and administration	46.779	10.658	43.022
TOTAL	1.187.822	1.105.378	796.757
SUM INCOME AND EXPENDITURE	-26.620	-344	-7.696
Financial mutations	-513		91
RESULT	-27.133		-7.605
Allocation of the result			
Mutation in Continuity reserve	-27.133		-7.605

Personnel costs 2020			
	Costs	Budget	Costs
	2020	2020	2019
Salary	355.394		256.479
Social insurance	69.841		49.979
Holiday reserves	9.662		
Pensions	0		0
Free-lance	35.840		64.382
Others	12.125		15.503
Total	482.861	519.778	386.342
Number of fte's	8,33	8,09	6,41

EXPLANATION OF EXPENDITURE

	Objectives		Costs of fundraising	Man. & Admin.	Total 2020	Budget 2020	Total 2019
	A	B					
Project costs	-	634.640	-	-	634.640	518.992	354.838
Communication	133	6.036	272	595	7.036	0	5.572
Personnel	9.094	414.271	18.665	40.832	482.861	519.778	386.342
Housing	497	22.643	1.020	2.232	26.392	37.900	24.070
Office and general	695	31.652	1.426	3.120	36.893	28.708	25.934
Subtotal	10.418	1.109.242	21.383	46.779	1.187.822	1.105.378	796.756

	2020	2019		2020	2019
Spent on objectives/total income			Spent on fundraising/income fundraising		
<i>Spent on objectives</i>	1.119.660	718.087	<i>Spent on fundraising</i>	21.383	35.648
<i>Total income</i>	1.161.202	789.061	<i>Income fundraising</i>	1.161.828	749.314
Percentage	96,42%	91,01%	Percentage	1,84%	4,76%
Spent on objectives/total expenditures			Management and administration costs/total expenditure		
<i>Spent on objectives</i>	1.119.660	718.087	<i>Management and administration costs</i>	46.779	43.022
<i>Total expenditures</i>	1.187.822	796.757	<i>Total expenditures</i>	1.187.822	796.757
Percentage	94,26%	90,13%	Percentage	3,94%	5,40%

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 2017. 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 € 211.704. 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. Personnel costs is allocated to these groups based on time spent and projects assigned to staff. Housing, communication and office costs are allocated based on the distribution of the personnel costs regarding the cost categories groups Objectives, Fundraising and Admin.

EXPLANATORY NOTES TO THE BALANCE SHEET

Assets

The receivables mainly consist of grants from charity funds that are to be received in 2021 after publishing the annual accounts and formal reporting on the 2020 results. Amounts to be received are in total Euro 88.650 from Fonds 21, Creatieve Industrie, ZOZ Fonds, the Oranjefonds and Pro Juventute.

Under debtors we mainly have receivables from the juvenile detention and youth care centers for workshops given during 2020 and minor amounts for some other services and goods rendered, such as the YiP-lamps. The total amount receivable from debtors is Euro 88.279.

Cash and banks are immediately available funds, which are, with the exception of some minor amounts, held with Triodosbank. The balance at Triodosbank is Euro 320.670

Continuity reserve and liabilities

The continuity reserve stands at year end 2020 at Euro 211.704. Young in Prison has set a target level of at least Euro 200.000; at December 31st we were still compliant. We would urge you to read chapter 4 on our Future Statement in conjunction with this explanatory note

The amount under Accrued Grants has gone up significantly over the past year from Euro 66.125 to Euro 208.752. The reason for this is threefold:

- The EU has given us a 80% pre-financing payment for the whole 24 months' project up till January 2022 of Euro 177.826. We started the project due to COVID later, so the remaining balance of this amount at year end is Euro 121.264. Furthermore we are acting as a paying agents for other parties that are partner in this project, for which we hold Euro 41.174
- Some foundations have given us grants for specific projects. Some of the projects have not yet been completed where we already received the grant. We have accrued the amounts that are not yet to be taken into our financial income.
- Two foundations: Fred and the Oranjefonds already made payments for 2021, which we accrued.

The short term liabilities as of December 31, 2020 amounted to Euro 81.074. This consisted of outstanding amounts owed to various creditors which were mostly settled in the first three months of 2021. The reserve for vacation days will diminish upon use of the remaining holiday hours and the employees' holiday payment was made in May 2021

Off balance sheet item is YiP's office rent agreement amounting to Euro 23.471 for 2020. The agreement can be terminated with 3 months notice.

EXPLANATORY NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE

Income

The total income in 2020 amounted to € 1.161.202 which is about € 56.168 more than budgeted for. Revenue from 'total generated income' accounted for 100% of the total income. This is broken down in grants, income generated from conducting workshops and the rest from supporters and general donations.

All the grants run over a period of 1 or 2 years. The current ones cover the financial years 2020 and 2021 and partly 2022.

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

Income from 'Individuals' consisted of donors (supporters) whose monthly contributions amounted to € 3.220 in 2020. YiP's donors are also committed to donate for a long term, usually beyond 2 years. Another € 2.496 was contributed to this category from one off donors who paid themselves.

Grants received from public authorities amounted to € 302.474. Next to this, another € 370.085 was generated from other governmental institutions (youth prisons and intensive youth care institutions) as a result of conducting YiP workshops in the Dutch Prison Programme.

In the same year a total of € 456.725 was received in subsidies from non-profit making organisations. A further € 26.828 was raised by workshops et cetera to fund YiP's Youthlab programme.

The substantial rise in income from 2019 to 2020 with Euro 372.141 is not only due to the increased activity in the workshop programmes (+ Euro 125.763), but has (unfortunately) partly an administrative reason. Young in Prison is coordinator and administrator for the EU-YouthLab program, for which a substantial grant was received from the EU. Given Young in Prison's role we had to account for Euro 204.693 income that we had to immediately pass on to our project partners. Therefore, the same amount is accounted for in the cost as well.

Expenditure

Total expenditure amounted to € 1.188.335 resulting in a negative result of € 27.133.

Of the total expenditure, Euro 792.621 was spent on YiP's Dutch programmes and € 316.621 was spent on the international programmes (partner pass on included). We spent a total of € 10.418 to generate public awareness and support, which mainly consists of direct costs.

Fundraising costs amounted to € 21.383 which is 1,84% of the total income generated in 2020.

A sum of € 46.779 was spent on Management and administration which accounted for 3,94% of the total expenditure.

Since 2008, YiP has used the accounting principles required by directive 650. The indirect costs, such as Personnel and Office costs, are allocated to the main items as stipulated in 650 guidelines

The results and prospects are controlled on a quarterly basis by the Supervisory Board. The members of the supervisory board conduct their duties on voluntary basis and do not receive any remuneration. Both YiP's Directors were on the payroll in 2020.

DETAILED BALANCE SHEET

	December 31st 2020		December 31st 2019	
	€	€	€	€
ASSETS				
Stock				
Freedom Lamps	58.757		59.041	
Provision	-58.757		-59.041	
		0		0
Receivable grants				
Project the Netherlands	88.650		140.848	
Project Balkan	0		41.200	
		88.650		182.048
Other receivables				
Debtors	88.279		0	
Other receivables	3.494		5.299	
		91.774		5.299
Cash & bank				
Cash	108		2.573	
Credit Card	329		0	
Current account Triodosbank 39.04.15.189	290.479		140.342	
Saving account Triodosbank 220.50.83.880	30.191		30.201	
		321.107		173.116
All liquidities are directly accessible		501.531		360.463
LIABILITIES				
Continuity reserve				
Balance January 1st	238.837		246.442	
Mutation	-27.133		-7.605	
Balance December 31st		211.704		238.837
Accrued grants				
The Netherlands		208.752		66.125

Short-term liabilities		
Accountant	7.623	7.046
Vacation pay	13.629	11.460
Vacation days	9.662	
Taxes on wages	12.482	10.250
VAT	0	7.402
Other short term debts	37.679	19.341
	<u>81.075</u>	<u>55.501</u>
	501.531	360.463

DETAILS OF THE STATEMENT OF INCOME AND EXPENDITURE

INCOME	Budget		
	2020	2020	2019
	€	€	€
Individuals			
Supporters	3.220		3.645
Donations general	2.496		9.496
	<u>5.716</u>	<u>10.000</u>	<u>13.141</u>
Companies			
Contributions	0		0
Donations	0		0
	<u>0</u>	<u>0</u>	<u>0</u>
Public authorities			
Governm. Grants NL	32.913		36.220
Governm. Grants INT	269.561		
Contributions NL	370.085		244.412
	<u>672.559</u>	<u>499.304</u>	<u>280.632</u>
Not-for-profit organisations			
Grants NL	432.725		340.112
Grants INT	24.000		89.497
Contributions NL	26.828		16.249
Contributions INT	0		359
Other contributions NL	0		9.324
	<u>483.553</u>	<u>595.730</u>	<u>455.541</u>
TOTAL GENERATED INCOME			
	1.161.828	1.105.034	749.314
Sales activities (excl. taxes)			
YiPMade – Freedom Lamps	574		3.609
YiPArts - Auction	0		47.100
Various	0		0
Direct selling costs	-1.200		-10.962
	<u>-626</u>	<u>0</u>	<u>39.747</u>
TOTAL INCOME			
	1.161.202	1.105.034	789.061

EXPENDITURE SPENT ON OBJECTIVES		Budget		
		2020	2020	2019
		€	€	€
A. Societal support and awareness				
International				
Direct costs		9.094		25.323
General				
Calculated costs		1.324		3.643
	Total	<u>10.418</u>	10.400	<u>28.966</u>
B. Social and educational support				
The Netherlands				
Direct costs		732.289		568.114
International				
Balkan				
Direct costs		26.418		61.875
EU Youthlab				
Direct costs		244.778		0
Tunisia				
Direct costs		0		5.919
Romania				
Direct costs		7.603		0
Network				
Direct costs		37.759		11.173
General				
Calculated costs		60.332		42.040
	Total	<u>1.109.242</u>	<u>1.075.320</u>	<u>689.121</u>
Costs of Fundraising				
General				

Calculated costs	21.383	9.000	35.648
Management and Administration			
General			
Calculated costs	46.779	10.658	43.022
TOTAL EXPENDITURE	1.187.822	1.105.378	796.757
SUM INCOME AND EXPENDITURE	-26.620	-344	-7.696
FINANCIAL MUTATIONS			
Direct	-513	0	91
Total	-513	0	91
RESULTS	-27.133	-344	-7.605

REMUNERATION

Name	R. Nolen	J. vd Spek
Position	Managing director	Managing director
Employment		
Nature (term)	Permanent	Permanent
Hours	36	32
Part-time percentage	100	89
Period	1/1-31/12	1/1-18/12
Remunerations (EUR)		
Annual income		
Gross wage / salary	51.024	43.768
Holiday pay	4.082	3.501
Year end payment	-	-
Variable annual income	-	-
Total	55.106	47.269
Taxable allowances/additions	-	-
Pension charges (employer's share)	-	-
Other deferred remuneration	-	-
Severance payments	-	-
Total management remuneration for 2019	55.106	47.269

Collective Labour Agreement Sociaal Werk

- Young in Prison falls within the scope of the CLA for Sociaal Werk, that is why from 2020 onwards, this CLA serves as the guideline for rewarding all staff. In 2021 the Board will explore the need and impact of implementing the CLA for Sociaal Werk.
- Young in Prison does not have a pension plan. In consultation with Pensioensfonds Zorg en Welzijn it was confirmed that the plan is not mandatory for YiP and the Board took the decision that a pension plan is not part of YiP's reward structure. The management is of the opinion that this poses no material risk to the organization.

EVENTS AFTER BALANCE SHEET DATE

- In June 2021 managing director Raoul Nolen resigned. His role is taken over by Esther Overweter.
- No other material events took place.

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

Report on the audit of the financial statements 2020 included in the annual report

Our opinion

We have audited the financial statements 2020 (page 22 through 35) of Young in Prison Foundation, based in Amsterdam.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Young in Prison Foundation as at 31 December 2020 and of its result for 2020 in accordance with the Guideline for annual reporting 650 'Fundraising Organizations' of the Dutch Accounting Standards Board.

The financial statements comprise:

1. the balance sheet as at 31 December 2020 (with a balance sheet total of € 501,531);
2. the statement of income and expenditure 2020 (with a total negative result of € 27,133); and
3. the notes comprising a summary of the accounting policies and other explanatory information.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the accompanying financial statements' section of our report.

We are independent of Young in Prison Foundation in accordance with the 'Verordening inzake de Onafhankelijkheid van accountants bij assurance-opdrachten' (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening Gedrags- en Beroepsregels Accountants (VGBA, Dutch Code of Ethics).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Report on the other information included in the annual report

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of:

- the management board's report (page 3 through 21).

Based on the following procedures performed, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements;
- contains the information as required by the Guideline for annual reporting 650 'Fundraising Organizations'

- 2 -

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

The Board is responsible for the preparation of the management board's report and other information in accordance with the Guideline for annual reporting 650 'Fundraising Organizations' of the Dutch Accounting Standards Board.

Description of responsibilities regarding the financial statements

Responsibilities of the Board for the financial statements

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 650 'Fundraising Organizations' of the Dutch Accounting Standards Board. Furthermore, the Board is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, the Board is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements 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. The Board should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the company financial statements.

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion. Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

A more detailed description of our responsibilities is included in the enclosure to our auditor's report.

Was signed to Sliedrecht, 20 July 2021.

WITh accountants B.V.
A.M. Tromp MSc RA

Enclosure.

Enclosure to our auditor's report by the accompanying financial statements 2020 of Young in Prison Foundation, based in Amsterdam

We have exercised professional judgement and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining 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;
- obtaining 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 foundation's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board;
- concluding on the appropriateness of the Board's 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 foundation'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 a foundation to cease to continue as a going concern;
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

APPROVAL BY THE FOUNDATION BOARD AND MANAGEMENT

Amsterdam, July 2021

Mr. M.J. van Wijk
Chairman

Ms. C.H. Pentinga
Secretary

Ms. K van Riet
Treasurer

Mr. A. Popma
General Board Member

Ms. E.L. Overweter
Managing Director

Young in Prison Foundation (Netherlands)
Annual Report 2020 (Summarized Financial Report)

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