

ANNUAL REPORT 2020

YOUNG IN PRISON

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MESSAGE FROM THE CHAIRMAN OF THE BOARD

Dear reader,

2020 has been a challenging but also an incredibly rewarding year.

We are happy to report that, even during times of corona, Young in Prison was able to grow in different ways. Our core activity, organizing Urban Arts & Sports workshops in closed (forensic) youth care facilities in the Netherlands, grew by close to 40%. We organized 3,164 hours' worth of workshops, compared to 2,275 in the previous year. A total of 1,795 youths engaged with Young in Prison in 2020; an increase in comparison to 2019, when we engaged with 1,044 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 introducing mindfulness as a new cornerstone of our work.

We are proud to have received a substantial grant from the European Union in February 2020, which we will put towards a joint effort with Defence for Children (DCI) and Leiden University aimed at discovering new ways to learn from the experience and insights of youths in child-friendly communication training programmes for justice professionals in Belgium and Italy.

Mainly due to the COVID-19 pandemic we were not able to meet our financial objective of breaking even. We suffered a loss of EUR 27,133, which, fortunately, we can absorb due to our continuity reserve, which amounts to EUR 211,704 at the end of the year. Our main programmes did suffer from some delays and cancellations, but taken as a whole, 2020 stands at a more substantial level than 2019. New programmes with earmarked funding will be implemented in 2021, with the expectation that income will change accordingly in the following year.

We are happy to report that, with the exception of changes in our leadership, we were able to keep our staff employed without having to apply for government COVID-19 aid programmes.

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

We are grateful for our sponsors and funders and, of course, our partnerships with closed youth care institutions in the Netherlands. The Board is also grateful for the YiP staff members who 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.

Our goal in 2021 is to further grow YiP's societal impact by strengthening the national and international youth 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 (YiP) works in closed (forensic) youth care. Using Urban Arts and Sports, YiP invites young people to make positive changes towards find crime-free and positive paths in life.

This annual report gives an update about the activities and progress of YiP in 2020. We ran the numbers and gathered short stories to give insight into an exciting and unexpected year in which the organisation:

- Organised Urban Arts and Sports workshops for 1,795 young people in four juvenile justice institutions (JJI's) and three residential 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 on philosophy and mindfulness.
- Created a new participatory evaluation tool for the Workshop and Youthlab programmes in the Netherlands.

ABOUT YOUNG IN PRISON

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

- **Energy:** Evoking a contagious vibe, something you want to be a part of.
- **Imagination:** Envisioning alternative and positive ideas about the future.
- **Competences:** Learning something new that is challenging but not out of reach.
- **Relatedness:** Feeling part of something bigger.
- **Autonomy:** Making your own choices in what and how you learn.

YiP designs international training programmes for NGO's, governments and other organisations who aspire to utilize arts and sports to contribute to the reintegration of young people into society. YiP has previously been 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 Young in Prison 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 by almost 3,164 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 three residential youth care facilities.

COVID-19 created an initial delay for our workshop programme inside juvenile justice institutions (JJI's) in the Netherlands. The year 2020 has been especially challenging for young people deprived of their liberty, as they faced 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 JJI's again. Our creative facilitators restarted their workshops during school holidays and also implemented 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 as set out by 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	Theatre	128
Improv	85	Urban Dance	129.50

Total	
Hours	3,164 hours (440 hours cancelled and 80 hours covered by our special Scheme for Lost Income due to COVID regulations).
Unique participants	1,795

Locations	Hours of workshops
RJI Hartelborgt - Spijkenisse	1,172
JJI Teylingereind - Sassenheim	683
JJI Het Poortje / Elker - Veenhuizen	756
JJI Pluryn - 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	

MENTORING PROGRAMME

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

Initially, the year 2020 looked promising, with two renewed collaborations with JJI Teylingereind and JJI De Hartelborgt, and a new collaboration with JJI Pluryn in Lelystad. To accommodate our plans for these institutions, YiP recruited 10 volunteers at the start of the year. The outbreak of COVID-19 in February caused the institutions to suspend 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 eventually this was cancelled because of privacy issues.

In the summer of 2020 we were able to organise the annual YiPInspire: an event where volunteer mentors and mentees gathered to participate 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: YiPInspire, an event of the Mentoring 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	
Approx. 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. On a structural basis, the programme 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-19 pandemic, a record number of 41 assignments has been conducted by our team of 11 Youthlab members, in both the 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 working towards a step-change in how youth are deprived of their liberty. In October, Youthlab took over their online meeting for one day with various (storytelling) assignments in order to allow the professionals to relate better to 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 was also taken up as a best practice and 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 trained in child-friendly communication through the experiences and stories of Youthlab's young experience experts.
Youthlab Advice: experience experts think along and advise policy makers.
Youthlab Stories: the voices of young people are represented in events through creative contributions, such as spoken word, rap or storytelling.
Assignments: 41
Youthlab participants: 11
Maximum of 3 assignments a month per participant.
An assignment is a session of 1-5 hours, without exceptions.
Partners
The SSR/OM: training centre for juvenile justice officers.
Probation Service Netherlands: JOVO's (Probation Officers for young adults).
Others: Avans, Fontys, DJI Dienst Justitiële Inrichtingen (DJI) / VOM, NSCR- KABK & Leiden University, Windesheim OMO and more.

INTERNATIONAL PROGRAMME

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

Albania and Kosovo

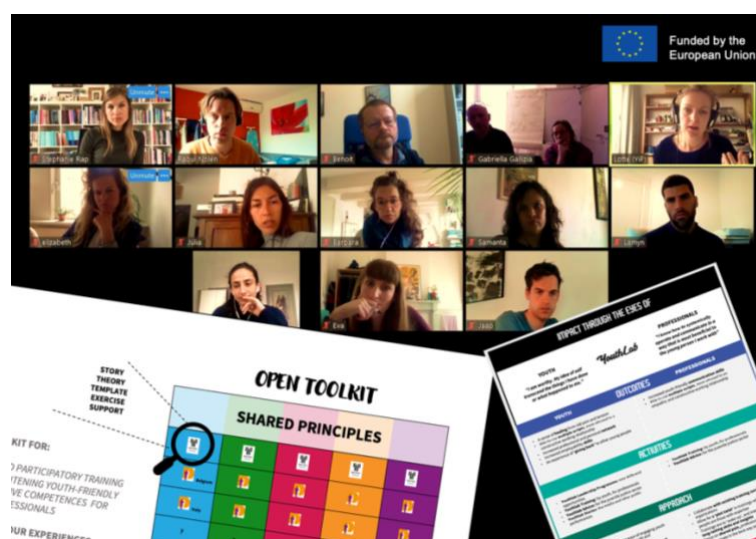
In 2020, we continued our international training activities in the Balkan as part of the PRIS II programme in collaboration with the Netherlands Helsinki Committee (NHC). Unfortunately, due to the outbreak of COVID-19, our partners in Kosovo and Albania were unable to conduct workshop activities. During 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 YiP about TdH's Precision project to support the rehabilitation of youth deprived of liberty. TdH invited YiP to collaborate specifically on 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 the design and management of training sessions. At the end of the year, YiP provided training on the establishment of the mentoring programme in the Netherlands.

Italy and Belgium

In April 2020, YiP kicked off the European Youthlab project in collaboration with Defence for Children (DCI) Italy, DCI Belgium and Leiden University. The project is a two-year journey aimed at 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 experience 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 (sharing the Youthlab model) with Defence for Children (DCI) Italy, DCI Belgium and Leiden University.	24	Belgium and Italy
Two 2-day COPOSO introduction & design trainings for prison staff and CSO staff.	27	Romania
Three day training on the Mentoring 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, Young in Prison obtained financial support through a mix of donations, assignments, sales and grants. The total income in 2020 is EUR 1,161,828.

Most of these resources are generated from grants and assignments – the majority of which run for a duration of 1 and 2 years, on a semi-structural basis. 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 towards 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 YiP to remain involved in projects with a lack of funding. However, raising income through grants will remain an important part of our strategy for funding our programmes, both in the Netherlands and internationally.

EXTERNAL COMMUNICATIONS

We identify the following target groups for our external communications:

- 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, who connect 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 (younginprison.org), mainly via news items.
- Social media (Linkedin, Facebook, Instagram and Twitter).
- Hard copy folders, flyers, posters and brochures.
- Annual report, containing narratives, financial information and our annual plan.

ASSIGNMENTS

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

GRANTS AND DONATIONS

Netherlands Helsinki Committee

In 2020, we continued our four-year project with NHC in Kosovo and Albania, funded by the Dutch Ministry of Foreign Affairs. The total contribution for the year 2020 was EUR 32,800. We trained our partners in the COPOSO method, after which they started a pilot programme in their juvenile justice institutions.

ZOZ Fonds

In 2020, we continued our relationship with the Dutch fund 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 a contribution of EUR 30,000.

Pro Juventute

In 2020, YiP collaborated with Pro Juventute, a fund that is focused on supporting (forensic) youth care. Together with Pro Juventute YiP kick-started the Dutch programmes in non-forensic closed youth care. Pro Juventute funded a part of our programmes in the Netherlands with a contribution of EUR 30,000.

Private charitable foundations

A number of private Dutch charitable foundations made significant donations, mostly to our programmes 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 programmes such as YiPMinds and the Future Youth Court from private and semi-governmental bodies such as KFZ Youth Care, Foundation180, Windesheim School and Fred. We are pleased with all contributions and want to make special mention of the support we got from Creative Industries Fund NL and the Mandele Foundation for the Youth Court Project. Some of our charitable foundations, such as Stichting De Hoorn and Stichting De Roeper, have given support specifically to the international programme.

Minor and major donors

Regular YiP supporters donate a monthly average of EUR 6 a month. We now have a total of approximately 50 supporters who generate an annual total of approximately EUR 4,000 for the charity. In addition, YiP receives one-off donations from individuals and companies.

EU Youthlab

The EU confirmed its support for the expansion of our International Youthlab programme to Belgium and Italy in cooperation with Defence for Children and Leiden University. The maximum grant for the 24-month long project is EUR 478,000, equivalent to 80% of the total cost. YiP is programme coordinator and is itself eligible for EUR 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 work 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 Nole, with the 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 organisation is supported by experts which sit on 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. of the 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 Juzt	18-03-2018 (resigned since 01-12-2020)
		<i>other</i> Vice-chair Supervisory Board Stichting Orion	
Marinke van Riet	General board member (treasurer since 01-12-2020)	<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 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 of Methodology and Learning. The other parts are YiP International and YiP Netherlands.

YiP - Hub of Methodology & Learning

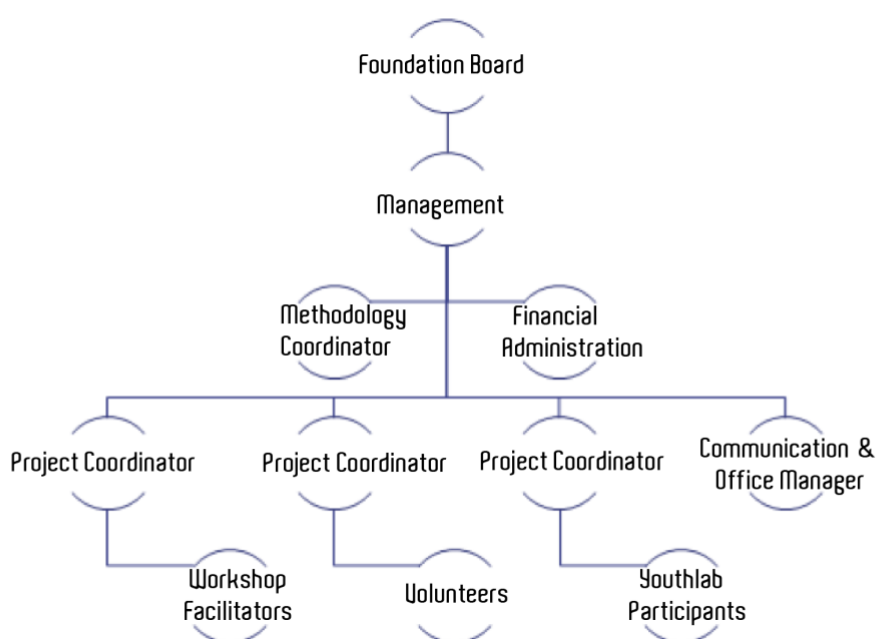
The COPOSO methodology drives the design and implementation of the YiP programmes. Best practices and lessons learned from these programmes, in their turn, find their way back into the methodology. In doing so, the methodology is made by many and never static. YiP shares the COPOSO methodology in training programmes with international partners. Here, YiP also listens and learns from the experiences of local organisations that can also inform the COPOSO methodology.

YiP – Netherlands

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

YiP – International

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



FINANCIAL POLICIES

Young in Prison is committed to always:

- Safeguard the assets and resources of YiP.
- Ensure the most effective use of all assets and resources as regards to meeting YiP 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, which in turn ensures that appropriate and adequate controls are put in place within YiP 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 practised. 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 EUR 200,000 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, YiP does not engage in investing its savings and / or reserves.

Financial ratios

The ratio spent on fundraising versus total income from fundraising in 2020 stood 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 stood at 96%.

We aim to keep the costs of management and administration as low as possible and at least below 10%. In 2020, the ratio of the management and administration costs versus 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 aim to achieve an income of approximately 15% over direct costs on the workshops given in the juvenile justice institutions 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 inside the institutions a total EUR 370,000; the direct costs were EUR 326,000; leaving a EUR 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 for access to 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 the horizon of a 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 these core values:</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 structurally 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 residential forensic youth care. Youth that stay more long-term in these places have come to know YiP well over the past years. It is a risk for YiP to be seen as 'part of the system' or to lose the 'unexpectedness' and energy that we bring as an outsider to the formal system.</p>	<p>Young in Prison engages directly with youth of the long-term groups in order 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 (for example, in the media) can harm relationships with prisons and limit entry into prisons.</p>	<p>Dealing with prisons requires political sensitivity and the capacity to lobby effectively and appropriately. 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>YiP staff have the option of being accompanied by someone from the institution for the duration of the workshops. Staff are required to be trained in 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 has developed protocols in case such situations arise.
Financial risks	
The price of assignments YiP delivers can be too low because of overhead allocation is too little.	YiP has the option to gradually increase overhead fees, making assignments increase in price. Additionally, YiP aims to have an 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.	YiP aims to generate multi-year grants, diversify and renew grants, and target 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 that it abides by ANBI rules and share this monitoring duty among multiple staff members.
Corona related risks	
Some of the projects in 2020 in the Netherlands have been 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 delayed 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 be compensated, or that the resulting surplus can be used to cover the costs in 2021.
Decline in the 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 exemption status for minimal presence.
Youthlab assignments in the Netherlands cannot take place due to restrictions on travel or the 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 in order to offer more workshops.
The international projects cannot continue because of limited opportunities for travelling to partner countries.	Since they involve much training-related work, the trainings have been converted into interactive online modules.

4. FUTURE STATEMENT

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

- New peer-to-peer modules targeted at the youth participants of the Youthlab and youth residing in closed (forensic) care facilities.
- The expansion of our network of trainers and training offerings to an expanding global target audience.
- The further development and prototyping of YiPMinds – Philosophy and Mindfulness for youth in contact with the law.
- The continues updating and solidifying of the Young in Prison methodology with input from creative facilitators, youths 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 EUR 54,383. Of course, we strive for a better result and are monitoring the situation carefully. Several workshops and activities have been delayed or cancelled in 2020 due to the COVID-19 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 has already been determined and is dependent on execution of the remainder of the programmes. An possible outcome for 2021 might be that we are not able to keep the continuity reserve at the target level of EUR 200,000. We believe that once all COVID-19 related 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 juvenile justice institutions among other organisations.

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
Divestments 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	Mgmt. & 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 withheld 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 EUR 211,704. YiP's Supervisory Board has set the Continuity reserve at a minimum of EUR 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 minus 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 EUR 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 EUR 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. Additionally, there are costs allocated to fundraising and costs for management and administration. Personnel costs are 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 Industries Fund NL, ZOZ Fonds, the Oranjefonds and Pro Juventute. Under debtors we mainly have receivables from the juvenile detention and residential youth care facilities for workshops conducted during 2020, and minor amounts for some other services and goods rendered, such as the YiP Freedom lamps. The total amount receivable from debtors is EUR 88,279.

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

Continuity reserve and liabilities

The continuity reserve stands at the end of year 2020 stands at EUR 211,704. Young in Prison has set a target level of at least EUR 200,000; we were still compliant at December 31st. We would urge you to read our Future Statement on chapter 4, in conjunction with this explanatory note.

The amount under Accrued Grants has gone up significantly over the past year from EUR 66,125 to EUR 208,752. The reason for this is threefold:

- The EU has given us a 80% pre-financing payment of EUR 177,826 for the whole 24 month long project up till January 2022. Due to COVID-19, we started the project later, so the remaining balance of this amount at year end is EUR 121,264. Furthermore, we are acting as a paying agents for other parties that are partner in this project, for which we hold EUR 41,174.
- Some foundations have given us grants for specific projects. Some of the projects for which we have already received the grant have not yet been completed. We have accrued the amounts that are not yet to be included into our financial income.
- Two foundations: Fred and the Oranjefonds already made payments for 2021, which we have accrued.

The short term liabilities as of December 31, 2020 amounted to EUR 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 EUR 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 EUR 1,161,202 which is about EUR 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 remainder 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, 2021, and part of 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 EUR 3,220 in 2020. YiP's donors are also committed to donate for the long term, usually beyond 2 years. Another EUR 2,496 was contributed to this category from one-off donors.

Grants received from public authorities amounted to EUR 302,474. In addition, another EUR 370,085 was generated from other governmental institutions (juvenile justice institutions and residential youth care institutions) as a result of conducting YiP workshops in the Dutch Prison Programme.

In the same year a total of EUR 456,725 was received in subsidies from non-profit making organisations. A further EUR 26,828 was raised by workshops et cetera to fund YiP's Youthlab programme.

The substantial rise in income from 2019 to 2020 of EUR 372,141 is not only due to the increased activity in the workshop programmes (+ EUR 125,763), but has (unfortunately) partly an administrative reason. Young in Prison is coordinator and administrator for the EU-YouthLab programme, for which a substantial grant was received from the EU. Given YiP's role we had to account for EUR 204,693 income that we had to immediately pass on to our project partners. Therefore, the same amount is accounted for in the costs as well.

Expenditure

Total expenditure amounted to EUR 1,188,335 resulting in a negative result of EUR 27,133.

Of the total expenditure, EUR 792,621 was spent on YiP's programmes in the Netherlands and EUR 316,621 was spent on the international programmes (amount passed on to project partners included).

We spent a total of EUR 10,418 to generate public awareness and support, which mainly consists of direct costs.

Fundraising costs amounted to EUR 21,383 which is 1.84% of the total income generated in 2020.

A sum of EUR 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 as required by Guideline 650 for Fundraising Institutions. The indirect costs, such as personnel and office costs, are allocated to the main items as stipulated in Guideline 650.

The results and prospects are controlled on a quarterly basis by the Supervisory Board. The members of the supervisory board conduct their duties on a 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
	December 31st 2020		December 31st 2019	
	€	€	€	€
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	
		81,075	55,501
		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 (CLA) Sociaal Werk

- The Young in Prison organisation falls within the scope of the CLA for Sociaal Werk, which is why, from 2020 onwards, this CLA serves as the guideline for the remuneration of 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 remuneration structure. The management is of the opinion that this poses no material risk to the organisation.

EVENTS AFTER BALANCE SHEET DATE

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

AUDITOR'S REPORT

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)

Contact:

Young in Prison Foundation
De Kempenaerstraat 11 B
1051 CJ Amsterdam
The Netherlands

Phone +31(0)207371061

www.younginprison.org
www.facebook.com/younginprison
www.twitter.com/younginprison
www.instagram.com/younginprison
info@younginprison.org

Bank Account: NL46 TRIO 0390 4151 89 (Triodos bank)
Chamber of Commerce (KvK): 34170342

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