

# **ANNUAL REPORT 2021**

# **YOUNG IN PRISON**

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## MESSAGE FROM THE CHAIRMAN OF THE BOARD

*English version below*

“Ik ben niet wie je denkt dat ik ben.” Dat zegt Denzel, jonge ervaringsdeskundige van ons Youthlab, in een documentaire van Young in Prison die in 2021 werd opgenomen. Het is zijn uitnodiging om met nieuwsgierigheid verder te kijken dan de delicten die hij pleegde. Wat je daar vindt is geen vastomlijnd plaatje, want zeg zelf: ontdekken wie je bent duurt een leven lang en verandert ook nog eens de hele tijd. Het Youthlab werkt beide kanten op: *justice professionals* krijgen een kans om verder te leren kijken en jongeren zoals Denzel krijgen nieuwe tools aangereikt om zichzelf te ontdekken en ontwikkelen.

Ook YiP was in 2021 druk met vrolijk zelfonderzoek: we blijven groeien en daarom staan we ook af en toe stil: gaan we nog wel de goede kant op? Hoe kunnen we onze impact op jongeren in geslotenheid nog meer vergroten? De antwoorden op die vragen vinden we alleen in het contact met de mensen om ons heen. De YiP-familie, bijna 50 docenten, 30 mentoren en 15 ervaringsdeskundigen zoals Denzel, daagt elkaar uit en groeit in relatie met elkaar. Daarbij luisteren we naar onze kritische vrienden, academici, beleidsmakers en betrokken jongerenwerkers. Maar bovenal geeft de stem van de jongeren waar we mee werken ons richting: wat hebben zij nodig?

2021 gaf YiP nieuwe energie met maar liefst 4100 uur creatieve en sportieve workshops, een opnieuw bestendigd mentorprogramma en uiteenlopende opdrachten voor het Youthlab: van beleidsadvies tot het trainen van *justice professionals*. Nieuwe ondernemingen gaven inspiratie en een glimp van wat YiP óók nog zou kunnen zijn: een uitwisseling met jongeren uit België en Italië – Denzel reisde samen met ze naar Straatsburg voor de opnames van de documentaire ‘Exchanging Perspectives, we reisden naar Lissabon voor de kick off van VOICE Action – een project met negen partners uit zeven landen, we ontwikkelden een nieuwe methodiek voor Mindfulness en Filosofie in geslotenheid en gaven vorm aan onze ambitie om, ook binnen YiP, de overgang van ‘binnen’ naar ‘buiten’ te verkleinen. Tobias van YiP ging daarom voor een podcast in gesprek met jongeren uit Rotterdam: hoe hebben zij die overgang ervaren en wat kunnen we beter doen?

In 2022 bouwen we creatief en sportief verder aan de missie van YiP: dat jongeren na detentie zichzelf opnieuw en positief tot de wereld om hen heen kunnen verbinden. Hun beste pad is het verlengde van waar ze vandaan komen, maar met nieuwe stimuli en positieve relaties voor een betekenisvol leven. En wil je een begin maken met Denzel leren kennen? Scan dan de code of klik op [deze link](#) om de hele documentaire met jongeren uit Nederland, België en Italië te bekijken.

“I am not who you think I am.” This statement comes from Denzel, a young experienced expert, in a documentary of Young in Prison recorded in 2021. He invites us to be curious and to look beyond the crimes he committed. What you will find there is not a well-defined picture: discovering who you are, after all, takes a lifetime and is changing all the time.

YiP, too, was reflecting on our identity in 2021: we continue to grow and take pause at moments to ask ourselves whether we are still on the right track. How can we increase our impact on young people in incarceration? We find answers to these questions in relationship with people around us. The YiP-family, almost 40 teachers, mentors, and experienced experts such as Denzel, challenges each other and grows because of their relationship with each other. We also listen to our critical friends, academics, civil servants and engaged youth workers. Most importantly, however, we listen to the voice of the young people.

2021 brought new energy with no less than 4100 hours of creative and athletic workshops, a reaffirmed mentor programme and a wide variety of tasks for the Youthlab; from policy advice to training justice professionals. New enterprises inspired us and gave us a glimpse of what YiP could even more be: an exchange with youngsters from Belgium and Italy – Denzel travelled together with them to Strasbourg to record the documentary ‘Exchanging Perspectives’, we travelled to Lisbon for the kick off of VOICE Action – a project with nine partners from seven countries, we developed a new methodology for mindfulness and philosophy in incarceration and gave shape to our ambition to, also within YiP, soften the transition from ‘inside’ to ‘outside’. For this reason, YiP’s Tobias opened a dialogue with young people from Rotterdam to record a podcast: how did they experience that transition and how can we improve?

In 2022, we continue to build on our mission: for young people to positively reconnect with the world around them after spending time in detention or closed youth care. Their best path is an extension of where they are coming from, but with new stimuli and positive relations for a meaningful life.

Do you want to get to know Denzel? Scan the QR code or [click this link](#) to watch the complete documentary with youngsters from the Netherlands, Belgium, and Italy.

Arne Popma, Chairman of the board of Young in Prison



## INTRODUCTION

Young in Prison works in juvenile detention centres and residential youth care facilities in the Netherlands. We share our lessons learned and experiences with international partners. YiP invites young people deprived of their liberty to make a positive twist and to find an alternative path without crime.

This annual report provides an overview of the activities and progress of Young in Prison in 2021. We ran the numbers and compiled short stories to convey an exciting year in which the organisation:

- .. reached out to more than 2000 young people in four juvenile detention centres and three residential youth care facilities in the Netherlands.
- .. delivered more than 4100 hours of Urban Arts and Sports workshops by a team of talented facilitators.
- .. successfully delivered new YiPMinds workshops such as philosophy and mindfulness to young people in closed facilities.
- .. increased the number of mentor and mentee relations in two detention centres in the Netherlands.
- .. travelled to two countries to meet more than 10 project partners.
- .. together with our project countries, involved 32 formerly detained young people in training more than 180 juvenile justice professionals in the Netherlands, Belgium, and Italy.

## ABOUT YOUNG IN PRISON

YiP has been working with Urban Arts and Sports to connect with young people in closed (forensic) care since 2002. 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 following five Play Cards of YiP form the methodological backbone of all their activities:

- **Energy:** developing a contagious vibe, something you want to be a part of.
- **Imagination:** forming 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:** making your own choices in what and how you learn.

YiP designs training programmes for NGOs, governments and other organisations that aspire to help young people reintegrate into society through arts and sports. YiP has been previously active in South Africa, Malawi, Kenya, Colombia, Kosovo, Albania, Belgium and Italy.

# 1. PROGRAMMES

## INTERNATIONAL PROGRAMME

**Unlike 2020, when COVID-19 restricted us from travelling, we were able to travel to some of our project countries in 2021. After a long period of communicating online, we were excited to meet our project partners from Belgium, Italy, Lithuania, Portugal, Romania, Spain and the United Kingdom in person again.**

### *The EU Youthlab project*

The European Youthlab project, a collaboration between Young in Prison, Defence for Children Belgium, Defence for Children Italy and the University of Amsterdam, is a two-year journey towards strengthening the child-friendly communication skills of juvenile justice professionals by engaging formerly detained young people to serve as experts and trainers. In 2021, more than 180 juvenile justice professionals were trained by 32 formerly detained young people in the Netherlands, Belgium, and Italy. The Youthlab activities of YiP in the Netherlands also form part of this project.

An impact assessment of the project is being conducted by Stephanie Rap, assistant professor at the Department of Forensic Youth and Child Care of the University of Amsterdam. In addition, project partners are developing an online toolkit containing lessons learned that will enable other organizations to set up their own youth-led participatory projects and training modules aimed at improving child-friendly practices of justice professionals throughout Europe. The outcomes of the project will be presented at the project’s Final Conference in Brussels next year.

Co-funded by the Rights,  
Equality and Citizenship (REC)  
Programme of the European Union



European Youthlab Project 2021			
Young in Prison Netherlands	12 training sessions in the Netherlands	12 formerly detained young people involved	115 justice professionals trained
Defence for Children Belgium	14 training sessions in Belgium	7 formerly detained young people involved	55 justice professionals trained
Defence for Children Italy	6 training sessions (each one lasting 6 hours) in Italy	13 formerly detained young people involved	12 justice professionals trained

### *The ‘Giving Back’ project*

In May, the EU funded project ‘Giving Back’ was started in collaboration with the Netherlands Helsinki Committee (NHC) and the Dutch Custodial Institutions Agency. The project aims to increase child-friendly treatment of young people in closed institutions by working towards a fixed and permanent position of formerly detained youth in the training of professionals. For this

project, YiP will take the lead in training a local partner organisation in setting up a project led by young experience experts. In 2021, the key focus was to map and research promising and proven practices of youth-led participation based training methods and child-friendly communication skills in Europe.

#### *The VOICE Action project*

In October, YiP travelled to Lisbon for the official kick-off meeting of The VOICE Action project, hosted by project coordinator Aproximar. The project is a cross-sectoral collaboration addressing issues concerning young people from disadvantaged backgrounds and young people deprived of their liberty. The partnership brings together nine organisations from seven different countries. These organisations are key players working within and/or with the justice sector in their countries. YiP takes the lead in organising youth dialogue meetings between young adult offenders, young people from local communities, stakeholders, and policy makers. Partners of the project include Aproximar (Portugal), Associatia Vis Juventum (Romania), Merseyside Expanding Horizons (United Kingdom), Baia Mare Prison (Romania), Fundación Diagrama Intervención Psicosocial (Spain), Associazione Artistica Culturale A Rocca (Italy), the 180 Foundation (the Netherlands) and the Psychological Support and Counselling Centre (Lithuania).

#### *PRIS II project*

As a result of Covid restrictions, the activities in Albania and Kosovo, as part of the PRIS II programme in collaboration with the Netherlands Helsinki Committee (NHC), unfortunately came to a standstill in 2021. In the meantime, YiP has continued to stay in close contact with all partners and is looking forward to continuing the project's activities in 2022.



*Photo: European Youthlab project (Young in Prison)*

## IN THE NETHERLANDS: WORKSHOP PROGRAMME

**The facilitators of Young in Prison delivered more than 4100 hours of Urban Arts and Sports workshops for young people deprived of their liberty. This is a 30 percent growth when compared to the previous year. The programme consists of 24 different artistic and athletic disciplines delivered by 45 trained facilitators. The workshops were conducted in four juvenile justice institutions and three residential youth care facilities. YiP has established a long-term partnership with five of these institutions.**

This year we welcomed three new partners: the juvenile justice institution Den-Hey Acker and the residential youth care facilities Bijzonder Jeugdwerk and Via Icarus. YiP has also become more engrained in the regular school programme of these institutions. In 2021, more than 900 hours of workshops were delivered outside of YiP's project weeks during the school holidays. To accommodate this increase in demand, we expanded our pool of trained facilitators from 36 to 45.

The programme also grew qualitatively. YiPMinds (our offering on mindfulness and philosophy) acquired a more structured place. Commissioned by the institution, a philosophy workshop was offered from the start of the year and a 6-week long mindfulness course was run during the summer. The Minds team, with YiP facilitators who followed mindfulness and philosophy courses to include aspects in their creative and sportive work, worked towards a new methodology for mindfulness for youth in closed institutions. Their work is expected to be published in 2022.



YiP designed and piloted a module for two job training centres in juvenile justice institutions De Hartelborgt and Teylingereind, to help inspire young people in detention to learn, practice and improve their employee skills. Furthermore, YiP's methodology coaches provided training to their educational staff to help them find other ways of connecting with young people in detention.



Photo: Urban Arts & Sports facilitators (Young in Prison)

## 2021 IN NUMBERS

Urban Arts & Sports 2021			
Workshops	Hours	Workshops	Hours
Acrobatics	124	Photography	94
Beats	120	Rap	510
Brass band	286	Spoken Word	54
Songwriting	163	Storytelling	113
Podcasting	60	Urban Dance	41
Fashion & Styling	153	Fitness	137
Graphic Design	178	Basketball	9
Graffiti & Drawing	441	Theatre	308
(Kick)boxing	41	Acting	45
Live Studio	64	Hints	9
Mixed Sports	60	Action Movement	23
Talking Drums	49	DJ	95
YiPMinds 2021			
Mindfulness	26	Philosophy	62

Total	
Hours	4110
Unique participants	2214

Institutions 2021	Hours of workshops
RJJI Hartelborgt - Kompas College	1231
JJI Teylingereind - De Burcht	2409
RJJI den Hey-Acker- Ginnekencollege	74
JJI Lelystad - de Stedenschool	9
JZ+ Via Jeugd - St. Jozef	256
JZ+ Bijzonder Jeugdwerk - de Korenaer	92
JZ+ Pluryn - Intermezzo	48
Staff	
2 programme managers + 1 support methodology coordinator	
6 methodology trainers	
45 facilitators of Urban Arts & Sports	

## MENTORSHIP PROGRAMME

**The mentorship programme connects volunteering mentors with young people in detention in the Netherlands. For a period of 6 to 18 months, the mentor and mentee build a relationship that develops during the transition from detention to society. In 2021, YiP matched 15 volunteering mentors with young people in detention. No fewer than 14 new volunteers joined the team, resulting in 27 volunteers in total.**

During the first six months of 2021, there were no mentor activities due to COVID-19 lockdowns and restrictions. The situation did improve when society reopened in June and mentors and mentees were able to meet in person again. A big milestone was achieved in September when YiP established a structural partnership with the detention centres Pluryn and De Hartelborgt.

A video entitled 'Van binnen naar buiten', produced to provide interested mentors with more insight into volunteering work, was finalised at the end of the year. We are now happy to report that no fewer than 14 new volunteers have joined the team, resulting in 27 volunteers in total. With this renewed energy, we are looking forward to a 2022 with new matches, inspiring training sessions for mentors, and the return of the annual YiP Inspire event after two years of postponements.



Photo: video 'Van binnen naar buiten' (Young in Prison)

### 2021 IN NUMBERS

Matches 2021	
RJJI Hartelborgt - Spijkenisse	10 matches
JJI Pluryn - Lelystad	3 matches
JJI Teylingereind - Sassenheim	2 matches
Staff	
2 programme managers + 1 support methodology coordinator	
27 volunteers (15 active volunteers)	

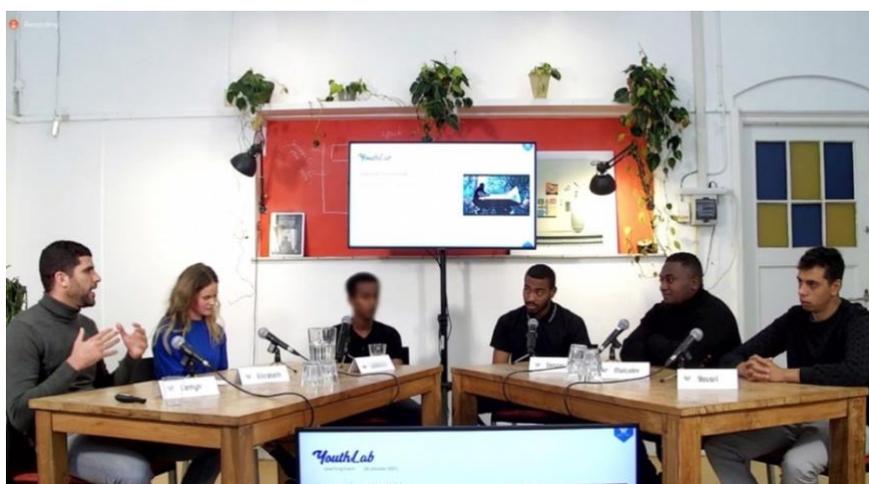
## YOUTHLAB PROGRAMME

**The Youthlab is a select group of young people who use their past experiences in youth detention to improve the juvenile justice sector. The programme helps juveniles to express their opinions and advise in processes of policy-making. The programme structurally provides training for juvenile prosecutors, lawyers, the Dutch Parole Office and the crime prevention bureau Halt. Despite the challenges of COVID-19, Youthlab activities in 2021 surpassed last year's count with 57 assignments by a team of 12 young experience experts in both training and advisory roles.**

Reflecting on 2021, young participants of the Youthlab said the training of the students of the police academy in Leusden had impressed them most. The experience experts shared their stories so that the police officers in training could see themselves through the eyes of the young people they engage with. In the words of one participating student: *“What Youthlab offers is unique - the lived experiences of the young people and the conversations and connections that arise through their personal stories cannot be imitated by agents or actors.”*

Another highlight was the trip to Strasbourg. As part of the European Youthlab Project, YiP travelled to France to meet with other young experience experts from Italy and Belgium and to reflect on their training sessions with justice professionals. In addition to this exchange, YiP produced a documentary for the international Youthlab campaign, the aim being to inspire professionals and organisations in Europe to train formerly detained youth as advisors to the juvenile justice system.

Another activity of the programme was the online learning event that YiP organised in October. Professionals and NGOs in the field of closed (forensic) youth care were given an insight into the different assignments offered by Youthlab. At the same time, they were offered new ideas on how to create space for meaningful youth-led participation in their own work practice. The outcomes of the European Youthlab project, including the documentary ‘Exchanging Perspectives’, will be presented at the project’s Final Conference in Brussels next year.



*Photo: the online learning event organised by the Youthlab (Young in Prison)*

## 2021 IN NUMBERS

<b>Activities 2021</b>
Youthlab Training: training professionals of the juvenile justice system to communicate using the experiences and stories of Youthlab's young experience experts
Youthlab Advice: sharing ideas and advising policy makers
Youthlab Stories: the voice of young people being represented by creative contributions such as spoken word, rap or storytelling events
Assignments: 57 (12 assignments cancelled due to COVID regulations)
Youthlab participants: 11
Maximum of 3 assignments a month per participant
1 assignment is a session of 1-5 hours, without exception
<b>Partners</b>
Training: The SSR/OM, Probation Service Netherlands (Reclasseringsacademie: JOVO's (Probation Officers of the target group Young Adults), Avans, Fontys, Police Academy Leusden, DJI Den Hey-Acker, DJI De Hartelborgt, OMO and more
Advice: DJI Dienst Justitiële Inrichtingen/ VOM, Utrecht University (project Hidden Talents), FNO, Lawyers as changemakers, KABK, Leiden University and more

## 2. FUNDRAISING AND COMMUNICATION

In 2021, YiP obtained financial support through a variety of donations, assignments, sales and grants. The total income in 2021 is 984.799 euros.

Most of these resources were 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 being dependent upon 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 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 have identified 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, around 5000 people, signed up in our database
- our monthly private donors
- current and potential funders and grantors
- programme stakeholders, such as prisons, government agencies, NGOs
- international artists and athletes who can connect with the values of Young in Prison

Communication with these groups is made via the following means:

- a digital newsletter that is published about 4 times every year
- the website; mainly via news items
- social media via LinkedIn, Facebook, Instagram and Twitter
- hard copy folders, flyers, posters and brochures
- our annual report, both narrative and financial and our annual plan

## ASSIGNMENTS

Our paid assignments focused primarily on the Netherlands in 2021. The Dutch workshop programme (Urban Arts and Sport workshops inside juvenile correctional institutions) is still growing significantly, as is the number of training sessions and assignments conducted by the Youthlab.

## GRANTS AND DONATIONS

### *Netherlands Helsinki Committee*

In 2021, our four-year project with NHC funded by the Netherlands Ministry of Foreign Affairs in Kosovo and Albania reached its peak regarding the number of activities and amount of financial contribution (total over 3 years 206.000). Our partners were trained in the COPOSO method and they started with the pilot in juvenile justice institutions.

### *Pro Juventute*

In 2021, YiP worked with Pro Juventute, a fund focusing on (forensic) youth care. Together with Pro Juventute, YiP 'kickstarted' the Dutch programmes in non-forensic closed youth care. Pro Juventute funded a part of our programmes in the Netherlands with 30,000 euros.

### *Porticus*

Porticus is an international organisation that collaborates with partners around the globe to foster human dignity, social justice and sustainability. In 2021, Porticus funded our Monitoring and Evaluation method with 100,000 euros.

### *Stimuleringsfonds Creatieve Industrie*

YiP' Youthlab collaborated with Lawyers as Changemakers and The Royal Academy of the Arts in The Hague on a design of the courtrooms of the future. The project was made possible by Stimuleringsfonds Creatieve Industrie with a financial contribution of 20,000 euros.

### Private charitable foundations

A number of private Dutch charitable foundations donated significantly, mostly to contribute to our programmes in the Netherlands. We received grants from organisations such as Fonds 21, Fundatie Van Den Santheuvel Sobbe, Oranje Fonds, Pro Juventute, Stichting DOEN and VSB Fonds.

### Minor and major donors

Regular YiP supporters donate a monthly average of 6 euros a month. We now have a total of 53 supporters who generate an annual total of approximately 11,000 euros for the charity. In addition, YiP receives one-off donations from individuals and companies.

## 3. ORGANISATION

### SUPERVISORY 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 Executive Management Board.**

In 2020, the executive management board consisted of two directors: Jaap van der Spek, whose main focus was on the programme in the Netherlands, and Raoul Nolen, whose main focus was on the international programme. The directorship of both programmes was transferred to Esther Overweter on an interim basis at the beginning of 2021. By the end of the year, it was decided that Esther would continue as the new director of Young in Prison and she is now officially working for Young in Prison as a part of the team and therefor on the payroll.

In addition to the Board, the organisation is supported by experts who sit on our advisory 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 2021.

Name	Function	Background	Member since
Arne Popma	Chairman	<i>main</i> Head of Department Child & Adolescent Psychiatry VUmc	03-09-2019
		<i>other Chairperson</i> Child and Adolescent Department.- Dutch Association of Psychiatrists (NVvP)	
Michiel van Wijk	Treasurer	<i>main</i> Independent Financial Advisor	01-05-2016
		<i>other</i> n/a	
Carolien Pentinga	Secretary	<i>main</i> Lawyer at Pentinga Law	18-02-2018
		<i>other</i> Founder of Prison Yoga The Netherlands, Board member Amsterdam Association of Juvenile Lawyers and Board member Blocknotes Foundation	
Marinke van Riet	General board member	<i>main</i> Director Voice programme for Oxfam Novib and Hivos (untill September 2021)	19-05-2019
		<i>other</i> Supervisory Board Korzo Theatre	

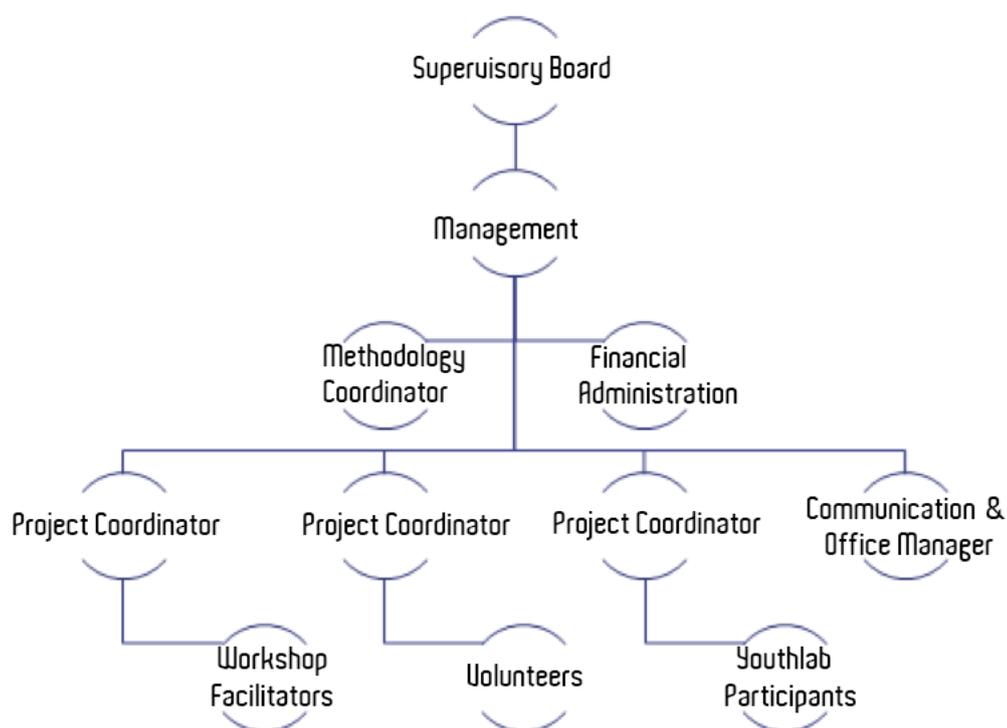
## ORGANISATIONAL STRUCTURE

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 training sessions in co-creation with our international network partners.

The part of Young in Prison that implements the programmes is comprised of 9 people who take care of fundraising, project development and implementation, monitoring, and evaluation.

The international programme has projects in collaboration with local NGOs. These projects can either be focused on training or on joint programme management. In addition, the programme has a focus on international advocacy.

See page 30 for the remuneration policy of the organisation.



## 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.

### *Separation of duties*

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

- 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 fundraise income in 2021 stands at 4.64.

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 2021 this ration was: 88.72

We try to keep the costs of management and administration as low as possible and at least below 10%. In 2021 the management and administration costs/total expenditure stood at 16.56

## RISK ANALYSIS

RISK MANAGEMENT	
RISK	MITIGATION
<p>Young in Prison is contracted by the Dutch Ministry of Security and Justice for workshop programmes 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"> <li>1) YiP believes in the potential and good intentions of young people, the system and the (employees of) the institutions.</li> <li>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.</li> <li>3) Quality and commitment: YiP wants to work methodically and in a structured manner in an environment that we hope will work in the same way to support young people.</li> </ol>
<p>Young in Prison works more structurally in Dutch juvenile justice institutions and closed forensic youth care. Young people who have stayed on a long-term basis in these places, have come to know YiP well over these 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 is engaging directly with young people of these long-term groups in order to design new approaches and methodology for this target group. In 2022, YiP is launching new modules and activities tailored to the needs of this group.</p>
STRATEGY / REPUTATION	
<p>Criticising 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. It is often the case that YiP chooses not to engage with the media.</p>

<b>OPERATIONAL ACTIVITIES</b>	
Security of staff while working in prison institutions is not guaranteed.	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 on how to handle risky situations when working with prisoners.
Working closely with former prisoners and allowing them into the offices could raise the risk of threats of violence, theft and fraud.	The level of trust between our beneficiaries and YiP staff is at a high level and all YiP staff members are educated on being alert to theft and fraud. YiP has also developed protocols in case such incidents occur.
<b>FINANCIAL RISKS</b>	
The price of the assignments delivered by YiP can be too low because of the allocation of overheads is too little.	Gradually increase overhead fees so that assignments increase in price. 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.	Try to generate multi-year grants, diversify and renew grants and aim for several grants rather than a few.
<b>FINANCIAL REPORTING</b>	
Each grant has its own reporting criteria and managing several relatively small grants involves numerous reporting duties.	Request grants use one single audit protocol.
<b>LAWS AND REGULATIONS</b>	
Losing the ANBI status will delay 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.
<b>CORONA RELATED RISKS</b>	
In 2021 some of the projects in the Netherlands were delayed due to the coronavirus restrictions and have been postponed to 2022. As a result, part of the cost recovery for 2021 will disappear or in 2022, 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) and to make sure that the loss of cost coverage can either compensate or the resulting surplus can be used to cover the costs in 2022.

Decline in number of workshops in the Netherlands for the pre-release project, causing a decrease in income.	During a 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 / the number of people who can come to a meeting, causing a decrease in 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 a lot of training-related work is involved, the training sessions have been converted into interactive Online Modules.

## 4. FUTURE STATEMENT

We started 2022 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.
- creating a new offering of educational workshops in closed institutions. In addition to creative and athletic workshops, we are exploring the grounds for an offering that is more embedded and in collaboration with the existing school programmes.
- expanding our network of trainers and offering of training sessions for an expanding global target.
- sharing and updating the first programmes of YiPMinds (philosophy and mindfulness for young people in contact with the law)
- updating and solidifying the methodology of Young in Prison with the input of creative facilitators, young people and international partners.
- exploring a new brand and repositioning for Young in Prison.

**BUDGET 2022**

	<b>Budget 2022</b>	<b>Result 2021</b>
	€	€
<b>INCOME</b>		
Individuals	16.400	4.779
Companies	-	76
Public authorities	486.341	486.371
Not-for-profit organisations	711.000	493.198
<b>Total generated income</b>	<u>1.213.741</u>	<u>984.424</u>
Result sales activities	-	375
<b>TOTAL</b>	<u><u>1.213.741</u></u>	<u><u>984.799</u></u>
<b>EXPENDITURE</b>		
Spent on objectives		
A. Social support and awareness	90.000	133.022
B. Social and educational support	816.354	740.680
	<u>906.354</u>	<u>873.702</u>
Spent on obtaining funds		
Mangement and administration	52.860	45.678
Housing expenses	67.164	182.528
Office expenses	30.132	
	<u>88.452</u>	
<b>TOTAL</b>	<u><u>1.144.962</u></u>	<u><u>1.101.908</u></u>
<b>SUM INCOME AND EXPENDITURE</b>	68.779	-117.109
Financial mutations	-1.500	-
<b>RESULT</b>	67.279	-117.109
<b>Allocation of the result</b>		
Mutation in continuity reserve	<u>67.279</u>	<u>-117.109</u>

## 5. FINANCIAL STATEMENT

### INTRODUCTION

In 2021 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 STATEMENT

	2021	2020
	€	€
<b>Cash &amp; cash equivalents January 1st</b>	321,107	173,116
<b>Operational activities</b>		
Result	-117,109	-27,133
Depreciations		
Changes in working capital	-123,553	175,124
<b>CASH FLOW FROM OPERATIONAL ACTIVITIES</b>	<b>-240,662</b>	<b>147,991</b>
<b>Investments activities</b>		
Investments in fixed assets	-	-
Devestments fixed assets	-	-
<b>CASH FLOW FROM INVESTMENTS ACTIVITIES</b>	<b>-</b>	<b>-</b>
<b>Increase/decrease cash &amp; cash equivalents</b>	<b>-240,662</b>	<b>147,991</b>
<b>Cash &amp; cash equivalents December 31st.</b>	<b>80,445</b>	<b>321,107</b>

## BALANCE SHEET

	December 31st 2021	December 31st 2020
	€	€
<b>ASSETS</b>		
<i>Current assets</i>		
Stock	0	0
Receivable grants	246,307	88,650
Other receivables and accruals	45,284	91,773
Cash & bank	80,445	321,107
<b>Total</b>	<b>372,037</b>	<b>501,531</b>
<b>EQUITY AND LIABILITIES</b>		
<i>Reserves and funds</i>		
Continuity reserve	94,595	211,704
Accrued Grants	155,826	208,752
Other short-time liabilities	121,615	81,075
<b>Total</b>	<b>372,037</b>	<b>501,531</b>

## STATEMENT OF INCOME AND EXPENDITURES

	Budget		
	2021	2021	2020
	€	€	€
<b>INCOME</b>			
Individuals	4,779	8,800	5,716
Companies	76		0
Public authorities	486,371	631,017	672,559
Not-for-profit organisations	493,198	357,224	483,553
<b>Total generated income</b>	<b>984,423</b>	<b>997,041</b>	<b>1,161,828</b>
Result sales activities	376	0	-626
<b>TOTAL</b>	<b>984,799</b>	<b>997,041</b>	<b>1,161,202</b>
<b>EXPENDITURES</b>			

<b>Spent on objectives</b>			
A. Societal support and awareness	133,022	63,320	10,418
B. Social and educational support	740,680	741,478	1,109,242
	873,701	804,798	1,119,660
<b>Spent on obtaining funds</b>			
	45,678	9,000	21,383
Management and administration	182,528	237,625	46,779
<b>TOTAL</b>	<b>1,101,908</b>	<b>1,051,423</b>	<b>1,187,822</b>
<b>SUM INCOME AND EXPENDITURE</b>			
	-117,109	-54,382	-26,620
<b>Financial mutations</b>			
	0	0	-513
<b>RESULT</b>	<b>-117,109</b>		<b>-27,133</b>
<b>Allocation of the result</b>			
Mutation in Continuity reserve	-117,109		-27,133

<b>Personnel costs 2021</b>			
	Costs	Budget	Costs
	<b>2021</b>	<b>2021</b>	<b>2020</b>
Salary	312,538		355,394
Social insurance	58,944		69,841
Holiday reserves	22,367		9,662
Pensions	0		0
Free-lance	104,518		35,840
Others	19,474		12,125
<b>Total</b>	<b>517,840</b>	<b>526,512</b>	<b>482,861</b>
Number of fte's	6.78		8.33

## EXPLANATION OF EXPENDITURE

	Objectives		Costs of fundraising	Man. & Admin.	Total 2021	Budget 2021	Total 2020
	draagvlak A	project B					
Project costs	-	445,007	-	-	445,007	445,478	634,640
Communication	3,395	7,547	1,166	4,659	16,766	16,360	7,036
Personnel	104,862	233,081	36,009	143,889	517,840	526,512	482,861
Housing	5,770	12,825	1,981	7,917	28,493	29,132	26,392
Office and general	18,995	42,220	6,523	26,064	93,801	33,942	36,893
Subtotal	133,022	740,680	45,678	182,528	1,101,908	1,051,424	1,187,822

	2021	2020		2021	2020
<b>Spent on objectives/total income</b>			<b>Spent on fundraising/income fundraising</b>		
<i>Spent on objectives</i>	873,702	1,119,660	<i>Spent on fundraising</i>	45,678	21,383
<i>Total income</i>	984,799	1,161,202	<i>Income fundraising</i>	984,423	1,161,828
Percentage	88.72%	96.42%	Percentage	4.64%	1.84%
<b>Spent on objectives/total expenditures</b>			<b>Management and administration costs/total expenditure</b>		
<i>Spent on objectives</i>	873,701	1,119,660	<i>Management and administration costs</i>	182,528	46,779
<i>Total expenditures</i>	1,101,908	1,187,822	<i>Total expenditures</i>	1,101,908	1,187,822
Percentage	79.29%	94.26%	Percentage	16.56%	3.94%

## ACCOUNTING PRINCIPLES FOR VALUATION AND DETERMINATION OF RESULTS

### 1. General

The Stichting Young in Prison (YiP) was founded on 26 August 2002 in Amsterdam. The organisation's most important aim is easing and improving the situation of and offering alternatives for the future to young people imprisoned in those countries where assistance leaves a lot to be desired. YiP attempts to achieve this aim by offering reintegration programmes to young people in prison and via activities focused on public support and information in the Netherlands.

#### Going concern

Due to the negative result of 2020 and 2021 the continuity reserve has become EUR 94,595 at year end 2021. This level is below the organisation's internal minimal target value of EUR 200,000 which is intended to cover Housing and Personnel costs for a one year period.

Because of the low liquidity at the end of 2022 and the fact that a part of the budgeted income over 2023 is not yet confirmed there might be an uncertain element of material importance based on which there could be reasonable doubt about the continuity of the activities of Stichting Young in Prison as a whole.

The 2021 loss occurred due to some incidental costs. For example the former director left the organization and received a transition payment. Furthermore the organization had to replace an employee with more expensive free-lance professionals.

For 2022 and 2023, management of the organization made a liquidity forecast and expects to finish the year 2022 with a positive cash flow due to better cost control and better fund raising. Hence, the accounting principles which are applied to the valuation of assets and liabilities and the determination of results in these financial statements are based on the assumption of continuity of the Stichting.

### 2. Reporting guidelines for fundraising institutions

The annual report is laid out according to the Guideline 650 Fundraising Institutions published by the Dutch Accounting Standards Board.

### 3. Accounting principles for valuation and determination of results

Insofar as not otherwise stated the items on the balance sheet are included at amortised costs 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 aims. The continuity reserve is currently at € 94,595. YiP's Supervisory Board has set a target for the Continuity reserve to be at a minimum of EUR 200,000.

#### 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 currency 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: social support and awareness and social and educational support. In addition there are costs allocated to our fundraising, and costs for management and administration. These costs are allocated to the year which they concern and are charged to the activities based on a fixed apportionment formula for staff costs and office costs.

#### 10. Stock

Stocks are valued at acquisition price or lower actual value.

## EXPLANATORY NOTES TO THE BALANCE SHEET

### Assets

The receivables of EUR 246,307 mainly consist of grants from the following charity funds: Fonds 21, Porticus, Creatieve Industries Fund NL, the Oranjefonds and Pro Juventute. Debtors mainly relate to receivables from the juvenile detention and residential youth care facilities for workshops conducted during 2021, and minor amounts for some other services and goods rendered. The total amount receivable from debtors is EUR 39,299.

Cash and banks refer to immediately available funds, which are, with the exception of some minor amounts, held with Triodosbank.

### Continuity reserve and liabilities

The continuity reserve at the end of year 2021 was EUR 94,595. The organisation's internal target is a level of at least EUR 200,000. As a result management has increased its focus on fundraising and cost control in FY22 and FY23.

The amount under Accrued Grants of EUR 155,826 relates to the International Grants and will reduce when the projects will be completed.

The short term liabilities as of year/end 2021 amounted to EUR 121,615. They consisted of outstanding amounts owed to various creditors which were mostly settled in the first three months of 2022. The reserve for vacation days will diminish upon use of the remaining holiday hours, and the employees' holiday payment was made in May 2022.

Off-balance sheet item is YiP's office rental agreement amounting to a rent of EUR 23,004 for 2021. The agreement can be terminated with 3 months' notice.

## EXPLANATORY NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE

### Income

The total income in 2021 amounted to EUR 984,423 which is about EUR 12,618 less 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 2021 and 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) who have provided monthly contributions and other donations of EUR 4,779 in 2021.

The organisation generated EUR 486,371 from governmental institutions (juvenile justice institutions and residential youth care institutions) as a result of conducting YiP workshops in Dutch prisons.

In the same year a total of EUR 493,168 was received in subsidies from non-profit making organisations.

### Expenditure

Total expenditure amounted to EUR 1,101,908 resulting in a negative result of EUR 117,109.

Of the total expenditure, EUR 440,811 was spent on YiP’s programmes in the Netherlands and EUR 4,196 was spent on the international programmes. The low amount for the international programmes was due to Covid.

We spent a total of EUR 133,022 to generate public awareness and support, which mainly consists of direct costs.

Fundraising costs amounted to EUR 45,678 which is 4.64% of the total income generated in 2021.

A sum of EUR 182,528 was spent on management and administration which accounted for 16.56% 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. YiP’s director is employed and received an annual salary of EUR 70,000.

## EXPLANATORY NOTES TO THE BALANCE SHEET STATEMENT

	December 31st 2021		December 31st 2020	
	€	€	€	€
<b>ASSETS</b>				
<b>Stock</b>				
Freedom Lamps	58,757		58,757	
Provision	-58,757		-58,757	
		0		0
<b>Receivable grants</b>				
Project the Netherlands	246,307		88,650	
Project Balkan	0		0	
		246,307		88,650
<b>Other receivables</b>				
Debtors	39,299		88,279	
Other receivables	5,985		3,494	
		45,284		91,773
<b>Cash &amp; bank</b>				
Cash	464		108	
Credit Card	0		329	
Current account Triodosbank 39.04.15.189	79,815		290,479	
Saving account Triodosbank 220.50.83.880	167		30,191	
		80,445		321,107
<b>Total</b>		<b>372,037</b>		<b>501,531</b>
	December 31st 2021		December 31st 2020	
	€	€	€	€
<b>EQUITY AND LIABILITIES</b>				
<b>Continuity reserve</b>				
Balance January 1st	211,704		238,837	
Mutation	-117,109		-27,133	
Balance December 31st		94,595		211,704
<b>Accrued grants</b>				
The Netherlands		155,826		208,752

<b>Other short-term liabilities</b>		
Creditors	39,401	0
Accountant	20,807	7,623
Vacation pay	11,579	13,629
Vacation days	7,082	9,662
Taxes on wages	22,454	12,482
VAT	871	0
Other short term debts	19,421	37,679
	<u>121,615</u>	<u>81,075</u>
<b>Total</b>	<b><u>372,037</u></b>	<b><u>501,531</u></b>

## EXPLANATORY NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE

INCOME	Budget		
	2021	2021	2020
	€	€	€
<b>Individuals</b>			
Supporters	2,933		3,220
Donations general	1,847	8,800	2,496
	<u>4,779</u>	<u>8,800</u>	<u>5,716</u>
<b>Companies</b>			
Contributions	76		0
Donations	0		0
	<u>76</u>	<u>0</u>	<u>0</u>
<b>Public authorities</b>			
Governm. grants	0		302,474
Contributions	486,371	631,071	370,085
	<u>486,371</u>	<u>631,071</u>	<u>672,559</u>
<b>Not-for-profit organisations</b>			
Grants	493,198	331,600	456,725
Contributions	0	0	26,828
Other contributions NL	0	25,624	0
	<u>493,198</u>	<u>357,224</u>	<u>483,553</u>
<b>TOTAL GENERATED INCOME</b>	<b>984,423</b>	<b>997,041</b>	<b>1,161,828</b>
<b>Sales activities (excl. taxes)</b>			
YiPMade – Freedom lamps	376	0	574
YiPArts - auction	0	0	0
Various	0	0	0
Direct selling costs	0	0	-1,200
	<u>376</u>	<u>0</u>	<u>-626</u>
<b>TOTAL INCOME</b>	<b>984,799</b>	<b>997,041</b>	<b>1,161,202</b>

EXPENDITURE SPENT ON OBJECTIVES		Budget	
	2021	2021	2020
	€	€	€
<b>A. Societal support and awareness</b>			
Direct costs	133,022	63,320	10,418
<b>Total A.</b>	<u>133,022</u>	<u>63,320</u>	<u>10,418</u>
<b>B. Social and educational support</b>			
<b>The Netherlands - direct costs</b>			
Methodiek	14,603		15,870
Pre-release	402,657		295,098
Release	2,865		7,005
Youthlab	20,677		34,201
YiP als systeemveranderaar	11	408,772	3,667
<b>International - direct costs</b>	<b>4,196</b>	<b>36,706</b>	<b>278,799</b>
<b>Total B.</b>	<u>445,007</u>	<u>445,478</u>	<u>634,640</u>
<b>Communication expenses</b>	<b>7,547</b>	<b>16,360</b>	<b>6,036</b>
<b>Personnel expenses</b>	<b>233,081</b>	<b>222,066</b>	<b>414,271</b>
<b>Housing expenses</b>	<b>12,825</b>	<b>29,132</b>	<b>22,643</b>
<b>Office and general expenses</b>	<b>42,220</b>	<b>28,442</b>	<b>31,652</b>
<b>Total spend on objectives</b>	<u>873,702</u>	<u>804,798</u>	<u>1,119,660</u>
<b>SPENT ON OBTAINING FUNDS</b>			
<b>General</b>			
Calculated costs	<u>45,678</u>	<u>9,000</u>	<u>21,383</u>

<b>MANAGEMENT AND ADMINISTRATION</b>			
<b>General</b>			
Calculated costs	182,528	237,625	46,779
<b>TOTAL EXPENDITURE</b>	<b>1,101,908</b>	<b>1,051,423</b>	<b>1,187,822</b>
<b>SUM INCOME AND EXPENDITURE</b>	-117,109	-54,382	-26,620
<b>FINANCIAL MUTATIONS</b>			
Direct	0	0	-513
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-513</b>
<b>RESULTS</b>	<b>-117,109</b>	<b>-54,382</b>	<b>-27,133</b>

## REMUNERATION

Name	R. Nolen	E. Overweter
Position	Managing director	Managing director
<b>Employment</b>		
Nature (term)	Permanent	Freelance
Hours	36	40
Part-time percentage	100	100
Period	1/1-1/7	1/1-31/12
<b>Remunerations (EUR)</b>		
<b>Annual income</b>		
Gross wage / salary	28,599	-
Holiday pay	2,288	-
Transition payment	30,000	-
Variable annual income	-	-
<b>Total</b>	<b>60,887</b>	
Freelance fees	-	66,514
<b>Total</b>		<b>66,514</b>
Taxable allowances/additions	-	-
Pension charges	-	-
Other deferred remuneration	-	-
Severance payment	-	-
<b>Total management remuneration for 2021</b>	<b>60,887</b>	<b>66,514</b>

- 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

- No material events took place.

## APPROVAL BY THE FOUNDATION BOARD AND MANAGEMENT

Amsterdam, .... December 2022

Mr. A. Popma  
*Chairman*

Ms. C.H. Pentinga  
*Secretary*

Mr. M.J. van Wijk  
*Treasurer*

Ms. K van Riet  
*General Board Member*

Ms. E.L. Overweter  
*Managing Director*

## AUDITOR'S REPORT

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 2021 included in the annual report

#### **Our opinion**

We have audited the financial statements 2021 of Young in Prison Foundation, based in Amsterdam.

In our opinion, the accompanying financial statements (page 25 through 40) give a true and fair view of the financial position of Young in Prison Foundation as at 31 December 2021 and of its result for 2021 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 2021 (with a balance sheet total of € 372,037);
2. the statement of income and expenditure 2021 (with a total negative result of € 117,109); 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 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.

#### **Material uncertainty related to going concern**

We draw attention to the going concern section in the notes (on page 29) of the financial statements which indicates that the organization depends on a future positive result development (partially related to requested grants for 2023) to continue its financing. These conditions indicate the existence of a material uncertainty which may cast significant doubt about the foundation's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

### 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.

- 2 -

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 all the information regarding the management report and the other information as required by the Guideline for annual reporting 650 'Fundraising Organizations'.

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 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 identifies misstatements on our opinion.

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

Was signed Sliedrecht, 23 December 2022.

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

Enclosure

**Enclosure to our auditor's report by the accompanying financial statements 2021 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.

Young in Prison Foundation (The Netherlands)  
Annual Report 2021 (Summarized Financial Report)

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