

Annual Report 2022 Young in Prison

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YOUNG IN PRISON

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Message from the Chairman of the Board

1. Message from the Chairman of the Board

As proud chairman of the board, it is a true pleasure to welcome you all to the 2022 annual report of Young in Prison. We hope you will be as impressed as we are with the enormous variety of activities that our teams accomplished, again! It is almost unimaginable that we all still suffered from the pandemic and even a partial lockdown in The Netherlands at the beginning of 2022. The hardships may have been even more pronounced for the young people that YiP serves ; those that have been deprived of their liberty. Although YiP also had to adapt their activities, the teams showed unprecedented resilience and bounced back to 'play all the YiP cards': Energy, Imagination, Competences, Relatedness, Autonomy!

Did you know that the Youthlab produced a wonderful documentary? Did you know that YiP was key partner at the events that were organised to commemorate one hundred years of juvenile judges in the Netherlands? Did you know that YiP fully integrated and harmonised all their national (the Netherlands) and international activities this year? Read about this and more in this extensive report.

And last but not least; 2022 represents the year in which YiP prepared for a rebranding exercise. Always willing to learn and grow. Always open to feedback, especially from young people themselves. Be prepared for the next annual report which will bring you a whole lot of Young Perspectives.....

On behalf of the board, I would like to thank the management team and everyone at YiP for their commitment to our cause, we look forward to many more years full of positive impact on young peoples' lives.



Take care,

Arne Popma
Chairman of the Board

2. 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 change and to find an alternative path without crime.

This annual report provides an overview of the activities and progress of Young in Prison in 2022. We ran the numbers and compiled short stories to convey an exciting year in which the organisation:

- reached out to more than 2800 young people in four juvenile detention centres and three residential youth care facilities in the Netherlands.
- delivered more than 5800 hours of Urban Arts and Sports workshops by a team of talented facilitators.
- successfully delivered a new philosophy and money & business to young people in closed facilities.
- matched 19 volunteering mentors with young people in two detention centres in the Netherlands.
- was involved in five international projects with 24 partners in 13 different countries.
- together with our project countries, involved around 70 formerly detained young people in training more than 150 juvenile justice professionals in the Netherlands, Belgium, Italy and the Balkan.

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 to 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.



PROGRAMMES

INTER

VOLUNTEER

3. International programme

YiP engages with international partners in training programmes for like and unlike-minded organisations and professionals. YiP collaborates with a range of international partners to offer tailor-made programmes, inspired by our experiences and lessons learned in the Netherlands. 2022 was a year full of achievements and challenges, with many activities, travels and engagements. YiP was involved in five international projects with 24 partners in 13 different countries. All were funded by the European Commission.

3.1. VOICE project

The VOICE Action is a cross-sectoral cooperation project, addressing issues concerning young people deprived of their liberty and from disadvantaged backgrounds. With 9 partners in 7 countries, the project puts the voice of these young people at the centre of the formation of EU policies which concern them. YiP leads the implementation of VOICE activities in the Netherlands, involving both youngsters in detention and the Youthlab. This year, YiP delivered the EU Toolbox training, which encourages young people to participate in the democratic process and in society. For the development of the toolbox, six modules were organised by YiP with six Youthlab participants and 27 young people in the detention centre De Hartelborgt. In addition, the project held two transnational partner meetings: in Catania, Italy in June and in Baia Mare, Romania in November. Learn more about VOICE Action [here](#).

3.2. Just Closer

Just Closer is the product of the European Youthlab cooperation between YiP and DCI Italy. This year partners from Greece, Italy and Spain came together in order to promote and reinforce youth participation in criminal proceedings. The project started online in September and, in the following month, YiP joined partners in Italy to discuss and consolidate the project's roadmap. Young people from the Netherlands, Italy and Greece also attended and played a central role in the discussions. They are part of the Youth Trainer & Advisory group and contribute to the project in a structured and holistic manner - ensuring that it is anchored in actual practices as well as the direct experience of youth. Read more about Just Closer [here](#).

3.3. Giving Back

In April 2021 the Netherlands Helsinki Committee (NHC), YiP and the Dutch Custodial Institutions Agency started the Giving Back project. The main goal of the project is to improve the child-friendly practices of European youth justice professionals working in Juvenile Justice Facilities and to stimulate child-centred learning among European Member States. In 2022, YiP was involved in a mapping activity to find proven or promising European practices which included young people in the training of justice professionals. In 2022 we trained Justice Professionals inside the Juvenile Justice Facility Oberstown In Dublin and in The Netherlands, together with the experienced experts of the Youthlab programme.

3.4. Pris II

After three years the project in coalition with the Netherlands Helsinki Committee, Caritas and Hogeschool Leiden came to fruition. Justice professionals working in the Justice Juvenile Centre in Albania, probation officers and social workers from Caritas Albania are now certified trainers in the CoPoSo methodology. Also an online framework is provided for the Justice Juvenile Centre in Albania. The closing of the project was celebrated with a 2-day final conference.

3.5. The EU Youthlab project

The Youthlab model is an evidence-based practice from Young in Prison that involves (ex-) detained youth, using creative methods to increase the communicative skills of justice professionals. The model was contextualised and further implemented by Defence for Children International in Belgium and Italy. The project aimed to contribute to the capacity-building of judges, prosecutors and lawyers in Italy, Belgium and the Netherlands. In June, the project concluded with a final conference in Brussels that brought together civil society, academia, justice professionals and youngsters. The conference was an opportunity to share the outcomes and impact of the project, as well as launch the projects [Toolkit](#) and the short documentary [Exchanging Perspectives](#).



Video: Youth from Belgium, Italy and the Netherlands gathered in 2022 to exchange their perspectives on the forensic youth care system across Europe.

European Youthlab Project 2022		
Young in Prison Netherlands	13 formerly detained young people involved	36 justice professionals trained
Defence for Children Belgium	10 formerly detained young people involved	16 justice professionals trained
Defence for Children Italy	13 formerly detained young people involved	100 justice professionals trained



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



WORKSHOPPROGRAMMES

4. Workshop programme

4.1. In the Netherlands

The workshop programme is facilitated by artists and athletes who work on a freelance basis after being trained by YiP. Youth in the Netherlands participate to express themselves, discover strengths, create and laugh, and belong to a positive and welcoming community. The facilitators delivered more than 5,800 hours of Urban Arts and Sports workshops. This is a 40% growth compared to the previous year. The programme consists of 24 different disciplines by 48 trained facilitators. The workshops were conducted in four juvenile justice institutions and two residential youth care facilities. In 2022, YiP welcomed the detention centre Horsterveen as a new partner.

Due to the increasing demand for workshops by institutions, YiP organises two annual opportunities to recruit new facilitators. In 2022, 18 facilitators joined with new disciplines like Visual Art, Circuit Fitness and Conscious Workout. The coordinating team also changed with three new colleagues over the course of a year: Ardishia, Merle and Guillermo.

A different offering of workshops, called YiP Edu, has been further developed this year. Facilitators work in tandem with the institutions' teachers on shared lesson plans and goals. These workshops take place outside YiP's project weeks during school holidays. Lesson objectives can, for example, be about the competences of young people such as cooperation, contact with classmates and independence. To accommodate this, the facilitators adapt their workshop to include special disciplines such as Sex Education, Lifestyle or Presenting Yourself.

The YiP Minds team, with YiP facilitators who have taken 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. In 2022, their methodology was published. Read it [here](#) (only in Dutch).

Singer and YiP facilitator Neda Boin performed a song in celebration of YiP at the end of the year:

“Young in Prison has people bringing fire
Their hearts are gold, and they come to inspire
Young in Prison, they turn the place upside down
All of jari knows, when the YiP crew is around
From philosophy, to boxing, rap, graffiti
The seeds they sow, will soon turn into big trees.”



Photo: Urban Arts & Sports facilitators

4.2. 2022 in numbers

Urban Arts & Sports 2022			
Workshops	Hours	Workshops	Hours
Acrobatics	59	Kickboxing	252
Acting	390	Live Studio	376
Beats	480	Money & Business	166
Brass	330	Music & Performance	78
Circuit Fitness	143	Photography	128
Conscious Workout	7	Podcast	130
DJ	258	Rap	478
Fashion & Styling	156	Songwriting	56
Fitness	273	Storytelling	378

Football	88	Theater	398
Graffiti	478	Urban Dance	78
Graphic Design	387	Visual / Street Art	215
YiPMinds 2022			
Philosophy	89		

Total	
Hours	5.873
Unique participants	2.879

Institutions 2022	Workshop hours
RJJI Hartelborgt - Kompas College	1.411
JJI Teylingereind - De Burcht	2.754
RJJI den Hey-Acker - Ginnekencollege	645
JJI Horsterveen	779
JZ+ Via Jeugd - St. Jozef	204
JZ+ Bijzonder Jeugdwerk - de Korenaer	80
Staff	
2 programme managers + 1 support methodology coordinator	
6 methodology trainers	
48 facilitators Urban Arts & Sports	

4.3. Mentorship programme

The mentorship programme connects volunteering mentors with young people in detention in the Netherlands. It aims to provide (recently) detained youth with access to new kinds of relationships, a new social world, and a new context within which to approach re-entry. For a period of 6 to 18 months, the mentor and mentee build a relationship that develops during the transition from detention to society.

This year the programme in the youth detention centre in Lelystad (part of Pluyn) grew exponentially: there were three times as many active matches as the year before. In total, YiP welcomed 16 volunteering mentors and matched 19 mentors with young people in detention.

The coordinating team also changed with the arrival of a new colleague. As an experienced youth coach, she knows like no other the importance of human contact: “I am impressed with the team of volunteers: it is a very diverse team, each with their own motivation to bring some positivity into the lives of these youths.”

The highlights for the mentoring team this year included the training sessions. The mentors gathered to exchange views on meaningful contact for incarcerated youth with criminologist Dr. Jan Dirk de Jong, who facilitated the training ‘Connectedness as the missing link’. What is the value of a mentorship for young people who want to focus on a new and positive perspective?



Photo: a training session for mentors by Youthlab participant Jason and actress and trainer Imanuelle Grives (Young in Prison)

Another training was hosted by actress and social worker Imanuelle Grives and Youthlab participant Jason. Both having experiences within the judiciary system, they shared their stories and their view on the added value of a mentorship. Afterwards they facilitated a role-play activity with archetypes, showing the mentors

first-hand how to respond in certain situations when meeting their mentee. Jason: “Inside the institution, there is often a cat-and-mouse game. Because of that, I always have six walls around me. And that - even though I talk to you respectfully - I will test you out first. The most important thing when this occurs is that you remain yourself, after that the walls will come down step by step.”

YiP is happy to announce that the structural partnership with Pluryn in Lelystad and De Hartelborgt in Spijkenisse will continue in 2023 and that the annual YiPInspire event will return after 2,5 years of postponements due to covid.

2022 in numbers

Matches 2022	
RJJI Hartelborgt - Spijkenisse	5 matches
JJI Pluryn - Lelystad	14 matches
Staff	
2 programme managers + 1 support methodology coordinator	
34 volunteers (approx. 29 active volunteers)	

4.4. Youthlab programme

Share stories and insights

The Youthlab is a select group of previously incarcerated youth who share their story and insights with justice professionals to support more meaningful services and contribute to a better, more just and human-centered criminal legal system. YiP trains and pays the youths involved, who advance through several stages of seniority, gaining growing levels of independence and responsibility, including peer-to-peer training and support duties. The Youthlab (structurally) provides training to juvenile prosecutors, lawyers, the Dutch Parole Office and the crime prevention bureau Halt. Youthlab activities in 2022 surpassed last year's count with 57 assignments by a team of 12 young experience experts in both training and advisory roles.

Three participants of Youthlab kicked off 2022 with a dialogue session with Gerrit van der Burg, chairman of the Board of Procurators General at the Public Prosecution Service (OM). Together they exchanged their experiences on the contact between young offenders and the public prosecutor. Furthermore, they discussed their understanding of child-friendly legal proceedings. A dialogue session helps the professional

to become aware of the experiences of formerly detained young people. Gerrit van der Burg: “I hear a lot of things that really need our attention”.

This year the final presentation of the project ‘Design of Justice’ took place, a project by Lawyers as Changemakers in collaboration with YiP and eight universities and art academies of four cities in the Netherlands. For this project the Youthlab participants helped the students relate to the experience that a court has on a child or young adult. The project resulted in new courtrooms in Amsterdam and Utrecht. Read more about the project here (only in Dutch).



Photo: Youthlab participants shared their experiences with the law (Young in Prison)

A big highlight for the Youthlab in 2022 was the symposium ‘100 years of juvenile judges’. Two Youthlab participants were invited as panelists by the Dutch judiciary, the Dutch Ministry of Justice and Security and the Association for Family and Youth Law in the Netherlands. In the presence of 350 justice professionals, the participants shared their experiences with the law. One of the participants shared a spoken word on one of his most memorable experiences with a judge.

An excerpt:

“I remember there was a judge who asked me about playing the saxophone.

Damn that was cool.

That was the one positive thing that made me smile a bit,

Because: she saw that.”

2022 in numbers

Activities 2022
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: 77 (6 assignments canceled due to COVID regulations)
Youthlab participants: 12 (5 new participants joined in 2022)
Maximum of 3 assignments a month per participant
1 assignment is a session of 1-5 hours, without exception
Partners
Training: The SSR/OM, Probation Service Netherlands (Reclasseringsacademie: JOVO's (Probation Officers of the target group Young Adults), Police, Juvenile Judges (Kinderrechters)
Advice: DJI (Dutch Custodial Institutions Agency), Buitengewone Zaken, FNO, Lawyers as changemakers, Toezicht Sociaal Domein (a partnership of inspectorates, which include the Health and Youth Care Inspectorate)

Fundraising and communication



5. Fundraising and communication

5.1. Financial support

In 2022, YiP obtained financial support through donations, assignments, sales and grants. The total income in 2022 is 1.156.227 euros.

The majority was generated from grants and assignments - most of which have a duration of one to two years and are semi-structural. To mitigate the risk of short-term projects, diversity in structural grants is critical.

YiP generates funding for both international and Dutch projects, aiming for a healthy balance between grants and assignments. The latter are proof of the demand for these services by local stakeholders, covering the activities' costs as well as generate extra income which enable YiP to remain committed to projects that are harder to finance. Grant income will continue to form an important strategy to finance our programmes, both in the Netherlands and internationally.

5.2. External communications

We have identified the following target groups for our external communication:

- our main focus group: young people deprived of their liberty and young people in contact with the law
- 5000 + interested individuals, signed up in our database
- our monthly private donors
- current and potential institutional funders and grantors
- programme stakeholders, such as prisons, government agencies, NGOs
- international artists and athletes who have affinity with our values of Young in Prison

Communication with these groups is made via the following means:

- a digital newsletter that is published quarterly
- the website; mainly via news items
- social media via LinkedIn, Facebook, Instagram and Twitter
- hardcopy folders, flyers, posters and brochures
- our annual report, both narrative and financial, and our annual plan

5.3. Assignments

Our paid assignments focused primarily on the Netherlands in 2022. The Dutch workshop programme (Urban Arts and Sport workshops inside juvenile correctional institutions) continues to grow significantly, as is the number of training sessions and assignments conducted by the Youthlab.

5.4. Grants and donations

Netherlands Helsinki Committee

In 2022, our three-year project with NHC funded by the Netherlands Ministry of Foreign Affairs in Kosovo and Albania reached its peak in activities and financial support : 202.000 euro. Our partners were trained in the CoPoSo method and they started with the pilot in juvenile justice institutions.

Porticus

Porticus is an international organisation that collaborates with partners around the globe to foster human dignity, social justice and sustainability. In 2022, Porticus funded our Monitoring and Evaluation method with 30.000 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.

Science

YiP is partner in several scientific programmes: SCINN, Academische Werkplaats Risicojeugd and KFZJ.

5.5. 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 Fundatie Van Den Santheuvel Sobbe, FNO, Janivo, Weeshuis der Doopsgezinden, Fonds 1818 en Pro Juventute.

5.6. 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 contribute an annual total of approximately 11,000 euros for the charity. In addition, YiP receives one-off donations from individuals and companies.



Organisation

6. Organisation

6.1. 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, supporting and supervising the Executive Management Board.

While previously YiP had a two-director structure, in 2021 the Board decided to transfer the directorship of both programmes to Esther Overweter on an interim basis. The Board made this permanent in 2022.

The members of the board of the foundation are working pro deo and met six times in 2022. In addition to the Board, the organisation is supported by experts who sit on our advisory board.

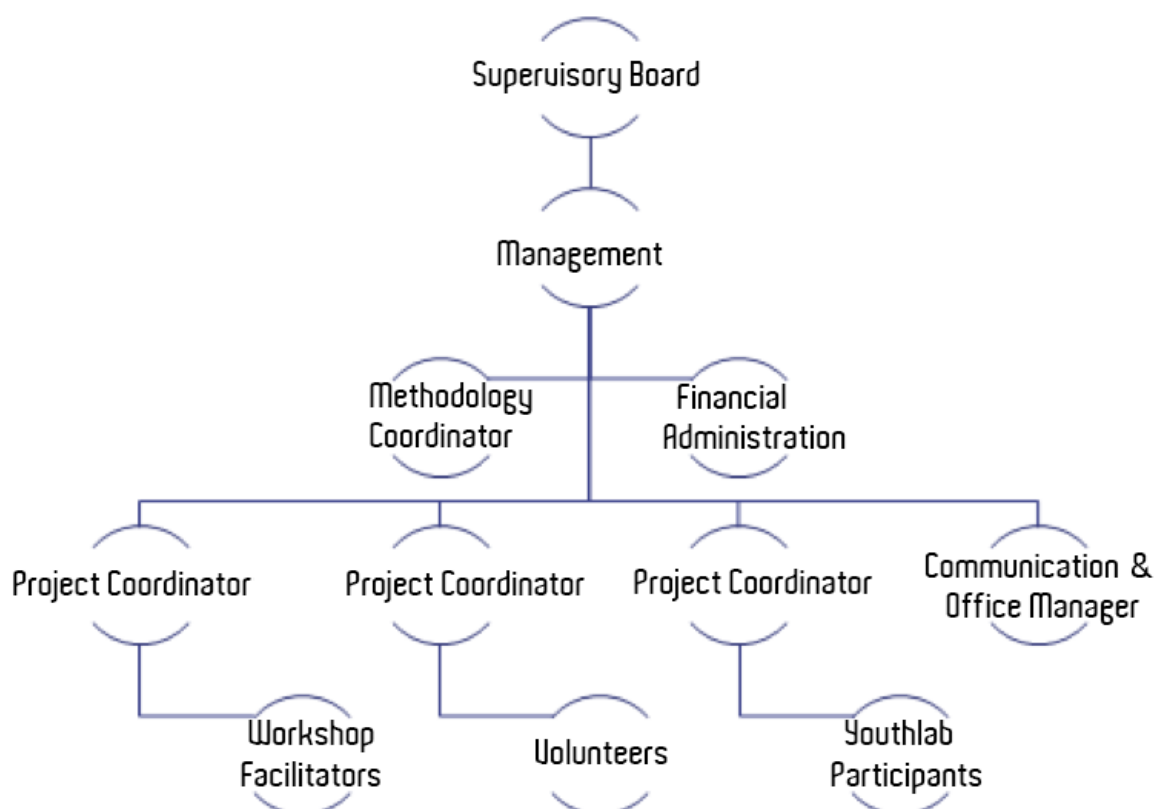
Name	Function	Background	Member since
Arne Popma	Chairman	Main Head of Department Child & Adolescent Psychiatry VUmc	03-09-2019
		Other Chairperson Child and Adolescent Department.- Dutch Association of Psychiatrists (NVvP)	
Michiel van Wijk	Treasurer	Main Independent Financial Advisor	01-05-2016
		Other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

6.2. Organisational structure

YiP embodies an organisation that aims 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.

YiP's core team is comprised of nine people who take care of fundraising, project development and implementation, as well as learning and 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.



6.3. Financial policies

It is YiP's commitment to always:

- safeguard YiP's assets and resources
- ensure the most effective use of all assets and resources
- act in compliance and in pursuit of its 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 YiP to safeguard all assets. The Board ensures that all employees comply with the policies, procedures and guidelines, and determines appropriate structures for authorisation. Certain specific authority is delegated to the management board. The management board in turn specifically delegates authority to others within YiP.

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 by their supervisor/coordinator. The evidence of checking is to be shown on the relevant documents in the form of a signature.

Segregation of duties

YiP applies separation of duties wherever possible considering the size of the organisation. This means that the following responsibilities are separated in relation to a particular transaction:

- Authorisation
- Physical control
- Recording

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

Financial Reserves

YiP aims to have sufficient financial reserves to facilitate normal operating activities over a period of up to 12 months. For this purpose YiP strives to keep a minimum of 200,000 euro in reserves.

Due to unforeseen circumstances, the financial reserves are currently not at this level, hence it is the Board's ambition that sufficient financial reserves are established again.

Savings and Investment

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

Financial ratios

The ratio spent on fundraising versus total fundraise income in 2022 stands at 3.94%.

Our income needs to be directed as much as possible to realising our objectives. We strive to spend at least 80% of our income to meet our objectives. In 2022 this ratio was: 94.83%.

We try to keep the costs of management and administration as low as possible and at least below 10%. In 2022 the management and administration costs/total expenditure stood at 7.15%.

6.4. 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"> 1. YiP believes in the potential and good intentions of 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 recognise 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 in a structured manner in an environment that we hope will work in the same way to support young people.

<p>Young in Prison works more structurally in Dutch juvenile justice institutions and closed forensic youth care. 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 2023, YiP is launching new modules and activities tailored to the needs of this group.</p>
<p>Strategy / reputation</p>	
<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>
<p>Operational activities</p>	
<p>Security of staff while working in prison institutions is not guaranteed.</p>	<p>Young in Prison has the option of being accompanied by someone from the institution for the duration of the workshops. Staff need to be trained on how to handle risky situations when working with prisoners.</p>
<p>Working closely with former prisoners and allowing them into the offices could raise the risk of threats of violence, theft and fraud.</p>	<p>The level of trust between our participants 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.</p>
<p>Financial risks</p>	
<p>The price of the assignments delivered by YiP can be too low because of the allocation of overheads is too low.</p>	<p>Gradually increase overhead fees so that assignments increase in price. Have an up-to-date and transparent overhead breakdown overview.</p>
<p>Depending on 1- and 2- year subsidies and grants is not a stable and sustainable income base.</p>	<p>Try to generate multi-year grants, diversify and renew grants and aim for several grants rather than a few.</p>

Financial reporting	
Each grant has its own reporting criteria and managing several relatively small grants involves numerous reporting duties.	Request grants use one single audit protocol.
Laws and regulations	
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.
Corona related risks	
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 2022 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.

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 current remuneration structure. The management is of the opinion that this poses no material risk to the organisation.




Future Statement

7. Future statement

We started 2023 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 philosophy and 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.
- launching a new name and brand for Young in Prison.

A close-up photograph of a person's hand, adorned with a silver ring and a watch, tying a knot with several colorful threads (red, green, blue, yellow) on a brown corkboard. The corkboard has a grid of small holes. A white rectangular sign is pinned to the board, featuring the Dutch text 'Ik zie overal kansen' in a bold, black, sans-serif font. The scene is lit with warm, soft light, creating a focused and creative atmosphere.

Ik zie overal kansen

Future Statement

8. Budget 2023

INCOME	budget 2023 €	result 2022 €
Individuals	26.800	73.563
Companies	0	0
Public authorities	625.230	412.685
Not-for-profit organisations	966.500	669.979
Total generated income	1.618.530	1.156.227
Sales activities (excl taxes)	0	0
TOTAL INCOME	1.618.530	1.156.227
EXPENDITURES		
SPENT ON OBJECTIVES	budget 2023 €	result 2022 €
A. Societal support and awareness	74.999	107.180
B. Social and educational support	1.308.332	989.222
SPENT ON OBTAINING FUNDS		
General		
Calculated costs	5.000	45.547

MANAGEMENT AND ADMINISTRATION

General

Calculated costs	92.500	87.962
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TOTAL EXPENDITURE	1.480.831	1.229.911
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SUM INCOME AND EXPENDITURE	137.699	-73.684
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FINANCIAL MUTATIONS

Total	0	0
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RESULT	137.699	-73.684
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Financial Statement

9. Financial statement

9.1. Introduction

In 2022 we put a lot 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 and other institutions.

9.2. Cash flow statement

Cash Flow	2022	2021
	€	€
Cash & cash equivalents January 1st	80.445	321.107
Operational activities		
Result	-73.684	117.109
Depreciations		-
Changes in working capital		123.553
Changes in debtors	30.973	
Changes in receivable grants	130.491	
Changes in other receivables	-1.983	
Changes in creditors	-30.280	
Changes in accrued grants	-48.476	
Changes in other short term liabilities	-33.389	
CASH FLOW FROM OPERATIONAL ACTIVITIES	-26.348	-40.662
Investments activities		
Investments in fixed assets	-	-
Devestments fixed assets	-	-

CASH FLOW FROM INVESTMENTS ACTIVITIES	-	-
Increase/decrease cash & cash equivalents	-26.348	240.662
Cash & cash equivalents December 31st.	54.097	80.445

9.3. Balans sheet

ASSETS	December		December	
	€	31st 2022	€	31st 2021
Stock				
Freedom Lamps	58.757		58.757	
Provision	-58.757		-58.757	
		0		0
Receivable grants				
Projects Netherlands	81.995		240.477	
Projects International	33.821		5.830	
		115.816		246.307
Other receivables				
Debtors	8.327		39.299	
Other receivables	7.968		5.985	
		16.295		45.284
Cash & bank				
Cash	0		463	
Account Triodosbank 39.04.15.189	53.443		79.815	
Account Triodosbank 220.50.83.880	655		167	
		54.097		80.445
The cash and bank balances are directly accessible.				
		186.209		372.037

EQUITY AND LIABILITIES	December		December	
	31st		31st	
	2022		2021	
Continuity reserve				
Balance January 1st	94.595		211.704	
Mutation	-73.684		-117.109	
Balance December 31st		20.911		94.595
Accrued grants				
Projects Netherlands	64.936		36.500	
Projects International	42.414		119.326	
		107.350		155.826
Other short-term liabilities				
Creditors	9.121		39.401	
Accountant	3.749		20.807	
Vacation pay	14.093		11.579	
Vacation days	5.623		7.082	
Taxes on wages	7.082		22.454	
Net salaries	0		871	
Other short term debts	18.279		19.422	
		57.948		121.616
		186.209		372.037

9.4. Statement of income and expenditures

INCOME	Budget		
	2022 €	2022 €	2021 €
Individuals			
Supporters	72.146	7.600	2.933
Donations general	1.418	8.800	1.847
	73.563	16.400	4.779
Companies			
Contributions	-	-	76
Donations	-	-	-
	-	-	76
Public authorities			
Governm.Grants	-	-	-
Contributions	412.685	486.341	486.371
	412.685	486.341	486.371
Not-for-profit organisations			
Grants	669.979	711.000	493.198
Contributions	-	-	-
Other contributions	-	-	-
	669.979	711.000	493.198
Total generated income	1.156.227	1.213.741	984.423
Sales activities (excl taxes)			
YiPMade - Lamps	-	-	376
	-	-	376
TOTAL INCOME	1.156.227 227	1.213.741 741	984.799 9

Expenditures

SPENT ON OBJECTIVES	budget		
	2022	2022	2021
A. Societal support and awareness	€	€	€
Direct costs	107.180	90.000	133.022
Total A.	107.180	90.000	133.022
B. Social and educational support			
Netherlands - direct costs			
Methodiek	26.226	62.125	14.603
Pre release	487.317	338.350	402.657
Release	8.634	17.730	2.865
Youth-lab	22.838	43.050	20.677
Yip als systeemveranderaar	-	-	11
International - direct cost	56.512	62.096	4.196
Total B.	601.526	523.351	445.007
Communication expenses	10.247	31.360	7.547
Personnel expenses	300.542	294.209	233.081
Housing expenses	16.734	29.132	12.825
Office and general expenses	60.174	25.000	42.220
Total spend on objectives	989.222	903.052	740.680
SPENT ON OBTAINING FUNDS			
General			
Calculated costs	45.547	9.000	45.678
MANAGEMENT AND ADMINISTRATION			



YOUNG IN PRISON

SPENT ON OBJECTIVES	budget		
	2022	2022	2021
General			
Calculated costs	87.962	156.736	182.528
TOTAL EXPENDITURE	1.229.911	1.158.788	1.101.908
SUM INCOME AND EXPENDITURE	-73.684	54.953	-117.109
FINANCIAL MUTATIONS			
Direct	0	-1.500	0
Total	0	-1.500	0
RESULT	-73.684	53.453	-117.109

9.5. Explanation of Expenditure

	Objectives		Costs of fund-raising	Man & Admin	Total 2022	Budget 2022	Total 2021
	Awareness	Education					
	A	B					
Project costs		601.526	-	-	601.526	523.351	445.007
Communication	2.833	10.247	1.204	2.325	16.608	31.360	16.766
Personnel	83.086	300.542	35.308	68.188	487.124	408.993	517.840
Housing	4.626	16.734	1.966	3.797	27.123	29.132	28.493
Office and general	16.635	60.174	7.069	13.652	97.530	25.000	93.801
Subtotal	107.180	989.222	45.547	87.962	1.229.911	1.017.836	1.101.908

	2022	2021	Personnel costs 2022		
Spent on objectives/total income			Costs	budget	Costs
Spent on objectives	1.096.402	873.701	2022	2022	2021
Total income	1.156.227	984.799			
Percentage	0,9483	0,8872			
Spent on objectives/total expenditures			Salary		
Spent on objectives	1.096.402	873.701	316.801	342.060	312.538
Total expenditures	1.229.911	1.101.908	Social Insurance		
Percentage	0,8914	0,7929	58.870		58.944
			Holiday Reserve		
			24.866		22.367
			Free-lance		
			73.000	91.933	104.518
			Others		
			13.588	19.000	19.474
Spent on fundraising/income fundraising			Total		
Spent on fundraising	45.547	45.678	487.124	452.993	517.839
Income fundraising	1.156.227	984.423			
Percentage	0,0394	0,0464	Number of fte's		
			6,95		6,78
Management and administration costs/total expenditure					
Management and administration costs	87.962	182.528			
Total expenditures	1.229.911	1.101.908			
Percentage	0,0715	0,1656			

9.6. Accounting principles for valuation and determination of results

General

The Stichting Young in Prison (YiP) was founded on 26 August 2002 in Amsterdam. The organisation's most important aim is to improve the situation of young imprisoned people. YiP aims to achieve by offering reintegration programmes to young people in prison and by activities focused on public support and information in the Netherlands.

Going concern

Due to the negative result of EUR 73,684 the continuity reserve has become EUR 20,911 at year end 2022. The 2022 loss occurred due to the extension of an International programme, the illness of a key employee and some additional one-off costs.

The current continuity level is below the organisation's internal minimal target value of EUR 200,000. It is the Board's aim to establish a sufficient continuity reserve again.

For 2023, management of the organisation made a liquidity forecast and expects to finish the year 2023 with a more positive cash flow due to better cost control and better fundraising. 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 going concern of the Stichting.

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.

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.

Reserves and funds

The total assets are available for use for YiP's aims. The continuity reserve is currently at EUR 20,911. See also paragraph 1.

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 ongoing 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 any differences are settled and processed in the financial statements.

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.

Donations and general gifts

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

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.

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.

Stock

Stocks are valued at acquisition price or lower actual value.

9.7. Explanatory notes to the balance sheet

Assets

The receivables of EUR 115,816 mainly consist a legacy fund of a donator and of grants from the European Union. Debtors mainly relate to receivables from the juvenile detention and residential youth care facilities

for workshops conducted during 2022, and minor amounts for some other services and goods rendered. The total amount receivable from debtors is EUR 8,327.

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 2022 was EUR 20,911. 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 FY23 and FY24.

The amount under Accrued Grants of EUR 107,350 relates to the International Grants and will reduce when the projects will be completed.

The short term liabilities as of year/end 2022 amounted to EUR 57,947. They consisted of outstanding amounts owed to various creditors which were mostly settled in the first three months of 2023. The reserve for vacation days will diminish upon use of the remaining holiday hours, and the employees' holiday payment was made in May 2023.

Off-balance sheet item is YiP's office rental agreement amounting to a rent of EUR 24,276 for 2023. The agreement can be terminated with 3 months' notice.

9.8. Explanatory notes to the statement of income and expenditure

Income

The total income in 2022 amounted to EUR 1,156,227 which is about EUR 57,514 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 2022 and 2023.

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 73,563 in 2022.

The organisation generated EUR 412,685 from governmental institutions (juvenile justice institutions and residential youth care institutions) as a result of conducting YiP's workshops in Dutch prisons.

In the same year a total of EUR 669,979 was received in subsidies from non-profit making organisations.

Expenditure

Total expenditure amounted to EUR 1,229,911 resulting in a negative result of EUR 73,684.

Of the total expenditure, EUR 545,014 was spent on YiP's programmes in the Netherlands and EUR 56,512 was spent on the international programmes. The low amount for the international programmes was due to Covid.

We spent a total of EUR 107,180 to generate public awareness and support, which mainly consists of direct costs.

Fundraising costs amounted to EUR 45,547 which is 3.94% of the total income generated in 2022.

A sum of EUR 87,962 was spent on management and administration which accounted for 7.15% 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.

9.9. Explanatory notes to the balance sheet statement

EQUITY AND LIABILITIES	December 31st 2022	December 31st 2021
	€	€
ASSETS		
Current assets		
Stock	0	0
Receivable grants	115.816	246.307
Other receivables and accruals	16.295	45.284
Cash & bank	54.097	80.445
Total	186.209	372.037
EQUITY AND LIABILITIES		
Reserves and funds		
Continuity reserve	20.911	94.595
	20.911	94.595
Short-term liabilities		
Accrued Grants	107.350	155.826
Other short-term liabilities	57.947	121.616
Total	186.209	372.037

9.10. Explanatory notes to the statement of income and expenditure

		budget	
	2022	2022	2021
INCOME	€	€	€
Individuals	73.563	16.400	4.779
Companies	0	0	76
Public authorities	412.685	486.341	486.371
Not-for-profit organisations	669.979	711.000	493.198
Total generated income	1.156.227	1.213.741	984.423
Result sales activities	0	0	376
TOTAL	1.156.227	1.213.741	984.799
EXPENDITURES			
Spent on objectives			
A. Societal support and awareness	107.180	90.000	133.022
B. Social and educational support	989.222	903.052	740.680
	1.096.402	993.052	873.702
Spent on obtaining funds	45.547	9.000	45.678
Management and administration	87.962	156.736	182.528
TOTAL	1.229.911	1.158.788	1.101.908
SUM INCOME AND EXPENDITURE			
	-73.684	54.953	-117.109
Financial mutations	0	0	0
RESULT	-73.684		-117.109
Allocation of the result			
Mutation in Continuity reserve	-73.684		-117.109

9.11. Events after balance sheet date

No material events took place.

10. Approval by the supervisory board and managing director

Amsterdam, June 2023

Mr. A. Popma
Chairman


Ms. C.H. Peninga
Secretary

Mr. M.J. van Wijk
Treasurer

Ms. K van Riet
General Board Member

Ms. E.L. Overweter
Managing Director

11. Compilation report

	
<p>ACCOUNTANT'S COMPILATION REPORT</p> <p>To: Stichting Young in Prison</p> <p>The financial statements of Stichting Young in Prison based in Amsterdam have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2022 and the profit and loss account for the year 2022 , with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.</p> <p>This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements accordance with the Guideline for annual reporting 650 'Fundraising Organizations' of the Dutch Accounting Standards Board. To this end we have applied our professional expertise in accounting and financial reporting.</p> <p>In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Stichting Young in Prison. We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.</p> <p>During this engagement we have complied with the relevant ethical requirements prescribed by the <u>'Verordening Gedrags- en Beroepsregels Accountants'</u> (VGBA, Dutch Code of Ethics). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.</p> <p>For further information on the nature and scope of a compilation engagement and the VGBA we refer you to www.nba.nl/uitleg-samenstellingsverklaring</p> <p>Was signed Amstelveen, 23 June 2023</p> <p>Brink & Hoek Accountants A.W. Brink AA</p>	<p>BRINK-HOEK.NL RECEPTIE@BRINK-HOEK.NL</p> <p>STROOMBAAN 10 1181 VX AMSTELVEEN 020 261 25 11</p> <p>Accountant lid van NBA</p>