

REGNSKAB 2023

UBUMI PRISONS INITIATIVE

2023

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INFORMATION ABOUT THE ORGANIZATION

The NGO: Ubumi Prisons Initiative
Tel.: +45 29 35 01 36 - CVR 35298592

The board:

Chairperson: Mette Lund Sørensen
Deputy Chairperson: Birgitte Krogh-Poulsen
Treasurer: Ida Thyregod
Board member: Steven Jensen
Board member: Søren Warthoe

Management:

Founder and Director: Anne Egelund

Accountant:

Elley Revision Registreret Revisionsanpartsselskab, Ydingvej 1, 8752 Østbirk
Telefon 75 78 18 88 - CVR 10 93 86 94

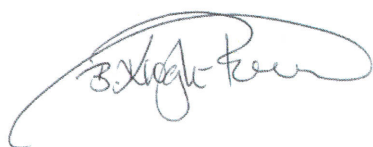
MANAGEMENT'S REPORT

The annual accounts for 2024 have been approved.

28th June 2024



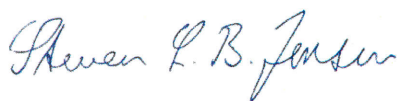
Chairperson: Mette Lund Sørensen



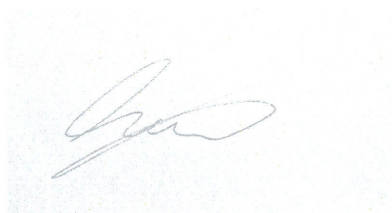
Deputy Chairperson: Birgitte Krogh-Poulsen



Treasurer: Ida Thyregod



Board member: Steven Jensen



Board member: Søren Warthoe

To the Management of Ubumi Prisons Initiative

Opinion

We have audited the Financial Statements of Ubumi Prisons Initiative for the financial year 1. January – 31. December 2023, which comprise income statement, balance sheet and notes, including a summary of significant accounting policies, for the organization. The Financial Statements are prepared in accordance with good financial statement practice.

In our opinion, the Financial Statements give a true and fair view of the organizations financial position at 31. December 2023 and of the results of the organizations operations for the financial year 1. December – 31 December 2023 in accordance with good financial statement practice.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the “Auditor’s Responsibilities for the Audit of the Financial Statements” section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants’ Code of Ethics for Professional Accountants (IESBA Code) and the additional requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these rules and requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Financial Statements

Management is responsible for the preparation of Financial Statements that give a true and fair view in accordance with good financial statement practice, and for such internal control as Management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, Management is responsible for assessing the organizations’ ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the Financial Statements unless Management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. 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 of accounting information taken on the basis of these Financial Statements.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain 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.
- Obtain 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 Associations internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the Financial Statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Associations 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 the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and contents of the Financial Statements, including the structure and contents of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that gives a true and fair view.

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

Statement on Management's Review

Management is responsible for Management's Review

Our opinion on The Financial Statements does not cover Management's Review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of The Financial Statements, our responsibility is to read management's review and, in doing so, consider whether Management's Review is materially inconsistent with the Financial Statement, or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Based on the work, we have performed, we conclude that the Management's Review is in accordance with the Financial Statements and has been prepared in accordance with the requirements of good financial statement practice.

Statement on compliance audit and performance audit

The management is responsible for ensuring that any transactions comprised in the financial report are in accordance with granted licenses, acts and other regulations as well as agreements concluded and usual practice. The management is also responsible for ensuring that due financial considerations are made in the management of the funds and the operation of the activities covered by financial statement. In this connection, the management is responsible for establishing systems and processes that support thrift, productivity, and efficiency.

In connection with our audit of the annual financial statement, it is our responsibility to conduct a compliance audit and performance audit of selected areas in accordance with public auditing standards. In our compliance audit, we verify, with reasonable assurance for the selected areas, whether the examined transactions included in the presentation of the financial statements are in accordance with the relevant provisions of licenses, laws, and other regulations as well as agreements concluded and usual practice. In our performance opinion, we assess, with reasonable assurance, whether the examined systems, processes or transactions support due financial considerations made in the management of the funds and the operation of the activities covered by the annual financial statements.

If, on the basis of the work performed, we conclude that our audit gives rise to material critical comments, we report this in our opinion.

We have no significant critical comments to report in this connection.

Østbirk, June 30th 2024

ELLEY REVISION

Chartered auditors

CVR no. 10938694

Claus Elley

Chartered auditor

mne236

CHAIRPERSON'S REPORT

Ubumi Prisons Initiative celebrated another remarkable year in 2023, achieving significant milestones. Our organization continues to make a substantial impact in Zambian correctional facilities and beyond. It is your support made this possible.

Colleagues and volunteers in the correctional centres we support have continued to support the most vulnerable and marginalized, focusing on our four key strategic areas: 1) Children and Youth, 2) Physical Health, 3) Mental Health, and 4) Education and Reintegration.

Our priority is to support children who are incarcerated with their mothers, as well as pregnant women. Ensuring they receive proper nutrition and opportunities for cognitive development through play is central to our mission. We are closely monitoring the Zambian government's initiative to relocate circumstantial children from correctional centres to more suitable alternatives for children's placement and we will assess our future involvement once this change is fully implemented.

Our assistance extends to youth providing them with nutritional support, education, and recreational activities, thanks to our supporters and foundation partners. The recent government directive to remove juveniles from adult correctional centres is a significant and long-anticipated advancement, crucial for their safety and well-being.

We continue to implement our acclaimed Ubumi Model, which focuses on combining the improvement of health for the inmates with capacity building and dialogue with the authorities at different levels. This includes the strategic distribution of food, medication, and hygiene items by Ubumi volunteers, who are inmates committed and trained to support the most vulnerable. These efforts substantially improve the lives of those living with HIV, TB, or other chronic illnesses, demonstrated by the continuous monitoring carried out by Ubumi. Additionally, we work strategically with the Zambia Correctional Service authorities to promote human rights, support them to live up to commitments, through for instance trainings of healthcare workers on mental health, hygiene, infectious diseases, and nutrition.

Mental health is also a top priority for Ubumi. Our mental health project includes facilitating support groups for inmates, trainings on mental health and psychosocial support, mentoring healthcare workers, and raising awareness among correctional staff.

Reintegration into the community of former inmates is key, and the Ubumi project provides former inmates and community members with skills in agricultural production, offering a 5-month training program to become small-scale farmers, thereby supporting their livelihoods and families in the future.

In addition to the project activities on the ground, Ubumi got a recognition of the successful collaboration with the different Zambian authorities, as Ubumi received accreditation from the Zambian National Health Research Authority as a research institution towards the end of 2023. This accreditation allows us to conduct impact studies to support the implementation of the Health Strategic Plans for the Zambia Correctional Service, utilizing data to inform our advocacy and

initiatives. Ubumi will use this to ensure that this will benefit the inmates we work with and for in the long term.

On behalf of the Ubumi leadership, I extend heartfelt thanks to our staff and volunteers for their hard work, the Zambia Correctional Service for their support and collaboration, and our partner organizations for their dedication.

A sincere and warm thank you to those who have supported Ubumi on behalf of our target groups and inmate volunteers. This support is the basis for our capability to initiate all the activities that improves lives in the correctional centres here and now, and works to improve the conditions in the future, too. Your support truly makes a difference!

A handwritten signature in black ink, appearing to read 'Mette Lund Sørensen', with a large, sweeping flourish extending from the end of the signature.

Mette Lund Sørensen
Chairperson

ANNUAL ACCOUNTS

Income	Notes	Year 2023 (DKK)	Year 2022 (DKK)	Year 2023 (ZMW)
Grants (CISU, etc.)	1	2,514,746	3,117,561	7,954,109
Grants, Slots- og Kulturstyrelsen		55,334	53,942	175,021
Grants (CIDRZ, PEPFAR)		80,525	244,912	254,700
Membership fees		7,000	12,075	22,141
Donations (foundations, church or company contributions)		107,780	152,629	340,907
Voluntary contributions		36,800	47,432	116,397
Income generating activities		19,809	28,157	62,655
Profit from disposal of assets		0	80,103	0
Income total		2,821,994	3,736,811	8,925,930

Expenses		Year 2023 (DKK)	Year 2022 (DKK)	Year 2023 (ZMW)
<i>Project expenses</i>				
Project expenses Zambia		634,827	1,805,325	1,804,035
Project expenses Denmark (mainly partner support costs)		79,819	164,874	247,671
Personnel expenses, all projects, excl. ZM partner costs	2	1,016,366	1,105,882	3,214,751

<i>Operational costs and administration, Ubumi DK</i>				
Office expenses	3	25,607	94,419	105,223
Accountant and bookkeeper		15,000	29,584	47,445
Courses/education	4	28,400	-	89,829
External communication		733	3,733	7,115
Personnel expenses (not directly covered by projects)		124,263	54,741	393,043
Various		56,809	102,390	179,685

<i>Operational costs and administration, Ubumi ZM</i>				
Office	5	99,120	152,087	313,514
External communication			-	-
Various			102,390	179,685
Personnel expenses (not directly covered by projects)				
Expenses, total		2,024,134	3,513,034	6,402,310

Expenses		Year 2023 (DKK)	Year 2022 (DKK)	Year 2023 (ZMW)
Financial expenses and income				
Financial expenses		29,745	105,603	94,083
Financial income		3,587	3,101	11,345
Internal transfers		-	184,756	-
Annual result, total		771,702	- 63,482	2,440,883

Assets				
Fixed assets	6	192,438	273,469	608,680
Liquid funds		2,082,638	1,430,503	6,587,357
Accruals and deferred income		11,954	10,716	37,812
Assets, total		2,287,031	1,714,688	7,233,849

Liabilities				
Networth, primo		367,886	463,662	1,163,618
Year's result		771,702	- 63,482	2,440,883
Networth, ultimo		1,139,588	400,180	3,604,500
Unused funds	7	1,084,867	1,227,047	3,431,419
Outstanding commitments		62,577	87,461	197,929
Liabilities total		2,287,031	1,714,688	7,233,849

Note 1: Grant for operational costs in Denmark from Kulturstyrelsen

Note 2: Salary expenses for all staff and consultants in Denmark and Zambia related to project activities

Note 3: Office and storage rent (DKK 27,600). Phone, Zoom, Licenses & Internet, incl. financial systems (DKK 16,523). Research and membership fees, other fees (DKK 8,249). Websites and E-mail (DKK 6,366). Insurances (DKK 30,303). Various office supplies incl. printer, toner, laptop, stationary, other (DKK 12997). Most covered by projects (see Projects expenses Denmark above)

Note 4: Staff skills building (courses)

Note 5: MV reg. and road tax (DKK 856). Rent, electricity and water (DKK 19,649). Dues and subscriptions (DKK 6417). Insurance expenses (DKK 19,901). Office expenses, printing and stationary (DKK 26,630). Cleaning, repairs and maintenance (DKK 1629). Professional fees (DKK 12,757).

Note 6: Property, Plant and Equipment in Zambia

Note 7: Earmarked project and operational funds in Denmark and Zambia

NOTES TO CISU PROJECTS

Project title: **Civil society mobilisation and advocacy for improved health in Zambian prisons (project 918)**

CISU j.nr.: **21-3623-CSP-UI**

CISU total grant: **DKK 2.006.435**

Project period: **01.01.2022 - 30.06.2024**

Unused funds, primo		330.643
Paid out by CISU, current year		816.420
	Grant current year	1.147.063
Spent in Zambia, current year	739.863	
Spent in Denmark, current year	253.545	
	Total 2:	993.408
Transferred DK admin (7%)	69.539	
	Expenditure current year	1.062.946
Grant minus expenditure (total 1 minus total 3)		84.117
Interest, current year		249
Unspent funds by end of year		84.366

Indsatstittel: **Mental Health Continues to Matter (project 920)**

CISU j.nr.: **22-3874-CSP-UI**

CISU total grant: **DKK 3.600.000**

Project period: **01.07.2022 - 30.06.2025**

Unused funds, primo	42.781
Paid out by CISU, current year	1.253.000

Grant current year	1.295.781
Spent in Zambia, current year	775.581
Spent in Denmark, current year	183.454
Total 2:	959.034
Transferred DK admin (7%)	67.132
Expenditure current year	1.026.167
Grant minus expenditure (total 1 minus total 3)	269.615
Interest, current year	365
Unspent funds by end of year	269.979

Indsatstitel: **The Ubumi Reintegration Model (project 921)**
CISU j.nr.: **22-4439-CSP-MI**
CISU total grant: **DKK 500.000**
Project period: **20.02.2023 - 20.05.2024**

Unused funds, primo	0
Paid out by CISU, current year	500.000
Grant current year	500.000
Spent in Zambia, current year	303.281
Spent in Denmark, current year	56.679
Total 2:	359.960
Transferred DK admin (7%)	25.197
Expenditure current year	385.157

Grant minus expenditure (total 1 minus total 3)	114.843,34
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Interest, current year	104,03
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Unspent funds by end of year	114.947,37
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Indsatstitel: **Safekeeping in Action: Building Capacity for Safeguarding.. (project 922)**

CISU j.nr.: **23-4862-CSP-MI**

CISU total grant: **DKK 500.000**

Project period: **01.08.2023 -**

30.11.2024

Unused funds, primo	300.000
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Paid out by CISU, current year

Grant current year	300.000
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Spent in Zambia, current year	125.000
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Spent in Denmark, current year	40.118
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Total 2:	165.118
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Transferred DK admin (7%)	11.558
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Expenditure current year	176.676
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Grant minus expenditure (total 1 minus total 3)	123.323,74
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Interest, current year	131,68
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Unspent funds by end of year	123.455,42
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INDSAMLINGSNÆVNET

Financial report / Regnskab (in Danish)

Ubumi Prisons Initiative, CVR. 35298592". Indsamlingsnævnet: Sagsnr.: 23-700-06518

Overskrifter	Detaljeret beskrivelse	DKK
Indkomne bidrag	Indsamling, primært via Facebook og netværk	36.800
Administrationsudgifter	Gebyr, indsamlingsnævnet	1.200
Forbrug	Mad og medicin til små børn og mødre i fængsel i Lusaka og Kabwe	10.100
	Mad og medicin til sårbare unge i Kabwe, Lusaka og Chipata og alvorligt syge i Chipata fængsel	21.500
	Transportudgifter	4.000
Total forbrug		36.800