

Annual Accounts Report 2019

Ubumi Prisons Initiative

CVR.: 35298592



UBUMI PRISONS INITIATIVE

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Information about the organisation

The NGO: Ubumi Prisons Initiative

Tel.: +45 29 35 01 36 - CVR 35298592

The board:

Chairperson: Jette Egelund

Deputy Chairperson: Mette Lund Sørensen

Treasurer: Lisa Lund Holst

Board member: Ida Thyregod

Board member: Mette Raffo

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 2019 have been approved.

Birkerød 25th August 2020

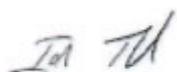
A handwritten signature in black ink, appearing to read 'Jette Egelund'.

Chairperson: Jette Egelund

A handwritten signature in blue ink, appearing to read 'Mette Lund Sørensen'.

Deputy Chairperson: Mette Lund Sørensen

Treasurer: Lisa Lund Holst

A handwritten signature in black ink, appearing to read 'Ida Thyregod'.

Board member: Ida Thyregod

A handwritten signature in blue ink, appearing to read 'Mette Raffo'.

Board member: Mette Raffo

Independent Auditor's Report

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 2019, 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 2019 and of the results of the organizations operations for the financial year 1. December – 31 December 2019 in accordance with good financial statement.

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, August 26th 2020

ELLEY REVISION

Chartered auditors

CVR no. 10938694

Claus Elley

Chartered auditor

mne236

The Chairman's report

Ubumi Prisons Initiative works in the Zambian prisons to improve human rights, health, including mental health, education and increasingly reintegration. The year of 2019 has marked a substantial shift from being financed almost exclusively by the Obel Family Foundation to a mixed funding modality. By the end of 2018, the Obel Family Foundation decided that they would no longer fund international projects, specifically projects in Africa. With that decision they also cut our expected and applied-for-grant for 2019-2021 in half, leaving our organization and projects in a situation, where budget adaptations had to be made and new funding had to be sought. Funding for food and basic necessities was reduced, and the project in Kamfinsa was brought to an end. Even with the budget cuts we still managed to run highly successful projects, and in 2019 Kabwe Maximum Correctional Facility broke previous year's impressive record and managed to reduce mortality by 90% from baseline (baseline was 2012), which is an outstanding result. The Ubumi volunteers were celebrated with a well-deserved party funded by Ubumi member contributions.

In 2018 and 2019, new funding was sought and new exciting projects were started. When we look at the annual accounts, we can see that our fundraising strategy has been successful, as our annual return has increased substantially from last year. However, much remains to be done in terms of securing the organization's running costs in an increasingly difficult funding climate.

A very important project to mention here is the mental health project. The project is funded by CISU and the Obel Family Foundation and centers on data collection relating to mental health in correctional facilities, psychosocial interventions, capacity building of health staff and medical treatment of patients. The project has been highly successful.

We have also focused on building the capacity of our partner organisations, and in October 2019, four organisations, namely Prisoners Future Foundation, In But Free, DAPP and NZP+ Chipata were invited to a workshop, where they were trained on the Ubumi Model, as well as various health topics, and basic principles of monitoring and evaluation. The workshop was extremely successful, and if possible, we will repeat partner workshops every year in the future to support their professional development and project implementation. We remain committed to working with our direct partner organisations and beyond in for instance the Prisons Health Advisory Committee, consisting government, UN and NGO's working in Zambian correctional facilities. As we work increasingly with juveniles, we have also intensified our collaboration with organisations such as UpZambia and Circus Zambia.

In 2019, we received funding from Danida Oplysningspuljen, and the information-projects have started. One centers on development of digital educational material for Danish students in grade 7-9 on the Sustainable Development Goals in relation to the situation of juveniles in Zambia. It is a collaboration with external communication/education consultants. The material is planned to be published in 2020. The other project is artistic in nature, and focuses on poetry and art, and is a project in collaboration with the Danish organization 100% for the Children. The anthology containing poems from mothers in prison in Zambia and mothers on the streets in Ghana. The anthology will be published in Denmark, Zambia and Ghana in 2020 or perhaps 2021. Currently, the Covid19 crisis is expected to delay some activities.

2019 has also brought other artistic projects to light. Ubumi has in collaboration with local musicians conducted music workshops for juveniles, where the artists have helped them develop some fantastic songs, which will be released on Zambian radio this year. We have also conducted art workshops, where juveniles have had the opportunity to paint and draw. They have done beautifully, and they call it 'therapy'.

Finally, Ubumi purchased a plot of land just outside the town of Chipata. We have planted various fruits and vegetables, and we will have our pigs and fish here. Several plans are underway, which will make our projects more financially independent from external funding and sustainable. The plan is to be able to both produce food for the most vulnerable in the prisons, yet at the same time generate an income which can keep the projects going.

Below, some selected data from our projects.

Total inmate population in Zambia (estimated daily number)	23,000
Number of inmates assisted with improved hygiene and safe drinking water (estimated daily number)	8,370
Number of seriously ill male patients assisted with care and nutrition	739
Number of seriously ill female patients assisted with care and nutrition	47
Number of patients treated for diarrhoea	775
Patients treated with vitamin supplement, deworming and/or medication (various kinds depending on need)	8,000+
Number of juveniles supported in total (nutrition, schooling, and/or activities)	1219
Number of circumstantial children cared for (with food, play areas, training of mothers)	52
Number of inmates receiving IT-education	80+
Number of female and male inmates, correctional staff and government employees receiving nutrition and cooking training	150
Number of support groups established	32
Number of staff and inmates trained on mental health	138
Number of inmates reached through mental health campaigns	4000+
Number of inmate volunteers working as caregivers, cooks, cleaners, gardeners and mental health facilitators	130+

We would like to thank our donors for their important support: Det Obelske Familiefond, CISU, EU (Frame, Voice, Report!), BUPL's Solidaritets- og Kulturfond, Medarbejdernes Honorarfond ved Novo, Merkurfonden, Soroptimisterne Hillerød, the company Høylund og Clemmensen and all other supporters and members who make our work possible. Thank you.



Chairperson, Jette Egelund

Annual Accounts 2019

Income:		DKK	DKK	ZMW
Grants	Note A	3,758,706	2,167,513	7,163,281
Grants, Slots-og kulturstyrelsen		48,018	-	91,512
Sponsors		63,650	15,000	121,303
Membership Fees		16,626	11,290	31,686
Donations		39,417	57,297	75,120
				-
Income total		3,926,417	2,251,099	7,482,903
				-
Expenses:				-
<i>Project expenses</i>				-
Kabwe (formerly Mukobeko) Correctional Facilities		159,562	114,361	304,090
Kamfinsa Correctional Facilities		344,495	2,735	656,532
Lusaka Correctional Facilities		59,138	117,946	112,704
Chipata Correctional Facilities + land outside		571,833	28,864	1,089,791
Chainama Correctional Hospital		6,907	10,572	13,163
Kamwala Correctional Facilities		17,867	25,465	34,051
Katombora Reformatory School		38,418	62,051	73,217
Zambia, other projects		265,973	28,254	506,888
Denmark, projects		31,666	-	60,349
Mental Health project (excluding salaries and bank charges)	Note 1	287,951	-	548,773
Project visits	Note 2	228,968	230,778	436,364
				-
Personnel expenses, all projects, excluding partner costs	Note 3	1,353,360	1,172,544	2,579,212
				-
Operational costs and administration, Denmark			117,894	-
Office	note 4	70,725	72,691	
Accountant and book keeper		26,461	44,000	
Courses / education		200	457	
External communication		160	746	
Personnel expenses (administrative)		199,598	194,688	
				-
Operational costs and administration, Zambia			81,467	-
Office	Note 5	46,937		
External communication		-		
Various	Note 6	32,980		
				-
Expenses in total		3,743,200	2,187,619	7,133,732
				-
Financial expenses		24,245	8,628	46,205

Financial income		5	175	9
				-
Annual result total		158,976	55,028	302,975
				-
Assets:				-
Fixed assets	Note 7	118,151	77,813	225,170
Receivable VAT		-	11,632	-
Grants, receivable		44,847	191,191	85,469
Liquid funds	Note 8	1,463,223	1,557,269	2,788,587
Accruals and deferred income		45,132	- 25,909	86,012
Assets total		1,671,353	1,811,997	3,185,238

Liabilities:				
Networth (primo)		233,325	178,297	444,667
Year's result		158,976	55,028	302,975
				-
Net worth ultimo		392,301	233,325	747,642
				-
Unused funds		1,003,924	1,331,051	1,913,263
				-
Outstanding Tax, others		14,328	-	27,306
Outstanding A Tax and AM contribution		31,591	29,958	60,206
Outstanding ATP		1,562	1,988	2,977
Outstading PAYE (Tax), Zambia		6,078	-	11,583
Outstanding NAPSA (Pension), Zambia		446	-	850
Outstanding commitments		35,972	23,000	68,555
Personnel vacation savings		185,151	192,675	352,858
				-
Liabilities total		1,671,353	1,811,997	3,185,238

Note 1: CISU financed project

Note 2: All travel expenses, incl. international flights, car travel, car service, car repairs and fuel

Note 3: Salary expenses for all staff in Denmark and Zambia (Anne Egelund, Malene Pilegaard, Sanna Fisker, Lena Kresojevic, Carol Chomba, Shawn Muntanga), including consultants (various)

Note 4: Office rent (DKK 28234); Phone & Internet (6317); Research, books, membership fees (DKK 3394); Websites & E-mail (DKK 1650); Insurances (DKK 5824); Various office supplies incl. printer toner, laptop, projector, fees and charges (DKK 9418); various (DKK 22059)

Note 5: Office rent (DKK 24919); Phone & Internet (DKK 4514); Insurances (DKK 11800); Office supplies incl. printer toner (DKK 5705).

Note 6: Various and a theft from the Ubumi car in July 2019 of DKK 21,500

Note 7: Value of vehicles for Zambia office

Note 8: Earmarked project and operational costs

Note A

CISU grant, donor 904

CISU Mental health total grant: DKK 495.410,00

CISU grant #: 18-2307-MI-nov

Title: Mental health and human rights in Zambian prisons

Project period: January 1 2019 - June 30 2020

Unspent funds start 2019	495,410.00
Transfers to partners	- 7,265.74
Spent in Zambia	- 325,304.50
Spent in Denmark	- 54,000.00
Administration expenses	- 24,157.97
Unspent funds 31.12.2019	84,681.79

CISU grant, donor 907

CISU Ubumi Model in Chipata total grant: DKK 500.000

CISU grant #: 19-2405-MI-jun

Title: Strengthening civil society capacity for health and advocacy

Project period: August 1 2019 – July 31 2020

Unspent funds start 2019	300,000.00
Transfers to partners	- 132,988.03
Spent in Zambia	- 157,288.09
Spent in Denmark	- 36,525.00
Administration expenses	- 1,895.67
Unspent funds 31.12.2019	- 28,696.79