

Annual Accounts Report 2022

Ubumi Prisons Initiative

CVR.: 35298592



UBUMI PRISONS INITIATIVE

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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

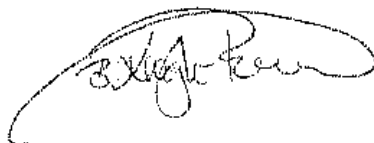
Management's report

The annual accounts for 2022 have been approved.

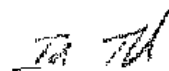
30th June 2023



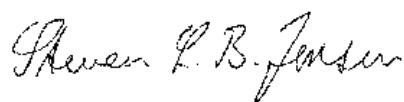
Chairperson: Mette Lund Sørensen



Deputy Chairperson: Birgitte Krogh-Poulsen



Treasurer: Ida Thyregod



Board member: Steven Jensen



Board member: Søren Warthoe

Independent Auditors 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 2022, 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 2022 and of the results of the organizations operations for the financial year 1. December – 31 December 2022 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 June 2023

ELLEY REVISION
Chartered auditors

CVR no. 10938694



Claus Elley

Chartered auditor

mne236

Chairperson's report

We would like to highlight some of the key achievements for the year 2022, whilst also drawing attention to the full annual report available on our website www.ubumi.org (English) and www.ubumi.dk (Danish).

First: Employees and volunteers in Denmark and Zambia inside and outside of prison have worked with commitment and a warm heart to secure the results on the ground. Ubumi has continued its work to support general health targeting the most vulnerable: those that are weakened by ill health, the circumstantial children, the juveniles, mothers and pregnant women. In addition to other contributors and donors featuring in detail in the main body of the report, the good quality of Ubumi's work to support incarcerated individuals with mental health issues has helped secure DKK 3.6 m - the largest amount so far from CISU - for our "Mental Health Continues to Matter" -project, aimed at forming sustainable self-help groups on mental health. The project will also facilitate our advocacy towards duty bearers, capacity development of health staff, and psychiatric treatment of inmates affected by mental health issues.

Second: during the year, Ubumi got a unique opportunity to collect data on the implementation of the health strategic plans inside the prisons. The data focuses on infectious diseases related to hygiene, mental health and nutrition. Results from this data collection will over a three-year period enable Ubumi to advocate more strongly towards authorities and secure their commitment based on very credible evidence.

Third: Ubumi received a significant international recognition of our work in 2022. Being awarded the "Zenith Global Health Awards" - considered to be the Oscar of health and social care - demonstrates the high quality and legitimacy of our work. The award was given because Ubumi 'has gone beyond the call of duty to offer not just high levels of healthcare but has also been concerned with the social implications especially in disadvantaged groups'. Ubumi can be proud that the model we developed has resulted in a reduction of prison deaths by 90% in seven Zambian prisons.

Ubumi director Anne Egelund reacted to this award by saying "It is a very significant international and independent recognition of Ubumi's work - and even more so for a small civil society organisation in a very competitive field, working with the neglected and sometimes stigmatised field of prisons and prison inmates. It is a very welcome incentive to continue the work of Ubumi far beyond 2022."

On behalf of the board, I wish to extend my gratitude to Zambia Correctional Service at HQ level and to the individuals who work in the correctional facilities for their excellent support, commitment and collaboration. Nothing can be done without you. I also wish to thank our partner organisations for their inputs and dedication.

Last, but not least: Thanks to every one of our inmate volunteers for their hard work and commitment as well as to all those who support Ubumi in numerous ways to making a difference. Your support makes a true difference!

On behalf of the board and Ubumi secretariat,



Chairperson, Mette Lund Sørensen

Annual Accounts 2022

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		Year 2022 DKK	Year 2021 DKK	Year 2022 ZMW
Incomes:				
Grants		3,117,561	1,319,892	8,681,667
Grant (Slots-og kulturstyrelsen)	Note 1	53,942	89,235	150,216
Grants (DIGNITY/CIDRZ, PEPFAR etc.)		244,912		
Sponsors		91,577	111,330	255,021
Membership Fees		12,075	11,405	23,626
Donations		108,483	78,217	302,100
Profit from the farm projects in Zambia (profit used for running costs and investments at the farm)		28,157		76,410
Profit from disposal of assets		80,103		223,068
				-
Income total		3,736,811	1,610,079	10,406,129
Expenses:				
Project expenses				
Projects, Zambia		1,805,325	602,902	5,027,400
Projects, Denmark		164,874	136,938	439,134
		-	-	-
Personnel expenses, all projects, excluding partner costs	Note 2	1,105,882	604,187	3,079,618
		-	-	-
Operational costs and administration, Denmark				
Office	Note 3	94,419	77,719	262,330
Accountant and book keeper		29,584	21,313	82,384
Courses / education		-	-	-
External communication		3,733	-	10,396
Personnel expenses (administrative)		54,741	57,960	151,440
		-	-	-
Operational costs and administration, Zambia				
Office	Note 4	152,087		423,526
External communication		-	-	-
Various		102,390		285,132
Personnel expenses (administrative)		-	-	-
		-	-	-
Expenses in total		3,513,034	1,501,019	8,782,965
Financial expenses	Note 5	105,603	24,026	294,078
Financial income		3,101	-	8,634
Adjustment expenses due to consolidation of Ubumi Zambia and Ubumi Denmark		184,756		514,503
Annual result total		63,482	85,034	176,783
Assets:				
Fixed assets	Note 6	273,469	78,519	761,545
Grants, receivable		-	-	-
Liquid funds		1,430,503	1,037,136	3,983,612
Accruals and deferred income		10,716	31,327	29,843
Assets total		1,714,688	1,146,981	4,774,999
Liabilities:				
Networth (primo)		463,662	471,716	1,291,188
Year's result		63,482	85,034	176,783
Net worth ultimo		400,180	556,750	1,114,405
Unused funds	Note 7	1,227,047	467,089	3,417,035
Outstanding commitments		87,461	123,142	243,559
Liabilities total		1,714,688	1,146,982	4,774,999

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. Phone, Zoom & Internet. Research, books and membership fees. Websites and E-mail. Insurances. Various office supplies incl. printer toner, laptop, projector, fees and charges. financial system. various.

Note 4: MV reg. and road tax. Rent, electricity and water. Subscriptions. Insurance expenses. Office expenses, printing and stationery. Cleaning, repairs and maintenance. Professional fees.

Note 5: Interest (negative) and bank charges, currency exchange loss, withholding tax on interest, other

Note 6: Property, Plant and Equipment in Zambia

Note 7: Earmarked project and operational funds in Denmark (DKK 470,887) and with partners in Zambia (DKK 7561.60)

Notes to CISU-financed projects

Indsatsstilet: **Poetic Empowerment - Voices from Prison (project 909)**

CISU j.nr.: 20-2523

CISU total grant: DKK 100.000

Project period: 19-03-2020 til 30-06-2022

Ubrugte tilskudsmidler ved årets begyndelse 7,649

Udbetalte tilskud fra CISU i regnskabsåret 0

Tilskudsmidler i året i alt (Sum 1): 7,649

Forbrugt i Zambia 7,625

Forbrugt i Danmark i regnskabsåret -846

Sum 2: 6,779

Overført til dansk administration (7 pct. af Sum 2) 475

Forbrug i året i alt (Sum 3): 7,254

Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3) 395

Optjente renteindtægter i året 0

Ubrugte midler ved regnskabsårets afslutning 395

Indsatsstilet: **Ungdomsengagement i Danmark via kreative redskaber fra Syd (project 911)**

CISU j.nr.: 20-2606

CISU Engagementspulje total grant: DKK 422.540

Project period: 15-09-2020 til 30-06-2022

Ubrugte tilskudsmidler ved årets begyndelse 160,166

Udbetalte tilskud fra CISU i regnskabsåret 0

Tilskudsmidler i året i alt (Sum 1): 160,166

Forbrugt i Zambia 2,950

Forbrugt i Danmark i regnskabsåret 137,950

Sum 2: 140,900

Overført til dansk administration (7 pct. af Sum 2) 9,863

Forbrug i året i alt (Sum 3): 150,763

Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3) 9,402

Optjente renteindtægter i året 0

Ubrugte midler ved regnskabsårets afslutning 9,402

Indsatstitel: **Mental health matters (project 912)**

CISU j.nr.: 20-3082

CISU total grant: DKK 999.997

Project period: 01.01.2021 - 30.07.2022

Ubrugte tilskudsmidler ved årets begyndelse		42,116
<u>Udbetalte tilskud fra CISU i regnskabsåret</u>		<u>0</u>
	Tilskudsmidler i året i alt (Sum 1):	42,116
Forbrug i Zambia	-74,683	
<u>Forbrug i Danmark i regnskabsåret</u>	<u>33,750</u>	
	Sum 2:	-40,933
Overført til dansk administration (7 pct. af Sum 2)	-2,865	
	<u>Forbrug i året i alt (Sum 3):</u>	<u>-43,798</u>
Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3)		85,914
Optjente renteindtægter i året		645
Ubrugte midler ved regnskabsårets afslutning		86,559

Indsatstitel: **Sustainable Reintegration of former inmates in Zambia - methodologies, synergies and partnerships (project 916)**

CISU j.nr.: 21-3363

CISU total grant: DKK 500.000

Project period: 15.04.2021 -04.08.2022

Ubrugte tilskudsmidler ved årets begyndelse		77,333
<u>Udbetalte tilskud fra CISU i regnskabsåret</u>		<u>0</u>
	Tilskudsmidler i året i alt (Sum 1):	77,333
Forbrug i Zambia	52,039	
<u>Forbrug i Danmark i regnskabsåret</u>	<u>19,191</u>	
	Sum 2:	71,230
Overført til dansk administration (7 pct. af Sum 2)	4,986	
	<u>Forbrug i året i alt (Sum 3):</u>	<u>76,216</u>
Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3)		1,117
Optjente renteindtægter i året		0
Ubrugte midler ved regnskabsårets afslutning		1,117

Indsatstitel: 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 - 31.12.2023

Ubrugte tilskudsmidler ved årets begyndelse

Udbetalte tilskud fra CISU i regnskabsåret		1,169,596
Tilskudsmidler i året i alt (Sum 1):		1,169,596
Forbrugt i Zambia	684,931	
Forbrugt i Danmark i regnskabsåret	99,137	
Sum 2:		784,068
Overført til dansk administration (7 pct. af Sum 2)	54,885	
Forbrug i året i alt (Sum 3):		838,953
Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3)		330,643.44
Optjente renteindtægter i året		0
Ubrugte midler ved regnskabsårets afslutning		330,643.44

Indsatstitel: 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

Ubrugte tilskudsmidler ved årets begyndelse

		0
Udbetalte tilskud fra CISU i regnskabsåret		800,000
Tilskudsmidler i året i alt (Sum 1):		800,000
Forbrugt i Zambia	628,388	
Forbrugt i Danmark i regnskabsåret	79,293	
Sum 2:		707,681
Overført til dansk administration (7 pct. af Sum 2)	49,538	
Forbrug i året i alt (Sum 3):		757,219
Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3)		42,781.47
Optjente renteindtægter i året		0
Ubrugte midler ved regnskabsårets afslutning		42,781.47