

REGNSKAB 2024

UBUMI PRISONS INITIATIVE

2024



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

Management:
Founder and Director: Anne Egelund

Accountant:
Martinsen, Statsautoriseret Revisionspartnerselskab, tlf. 75801933

MANAGEMENT'S REPORT

The annual accounts for 2024 have been approved.

26th June 2025



Chairperson: Ida Thyregod



Deputy Chairperson: Birgitte Krogh-Poulsen



Treasurer: Mette Raffo



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 2024, 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 organization's financial position at 31. December 2024 and of the results of the organizations operations for the financial year 1. December – 31 December 2024 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 errors 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 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 the 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.

Østbirk, June 26th 2025

Martinsen

Chartered auditors
CVR no. 32285201

Anders Olesen
Chartered accountant
Mne 50652

Claus Elley
Registered Accountant
Mne236

Chairperson's Report - 2024

2024 has been another pivotal year for Ubumi Prisons Initiative as we continue to make strides in our mission to improve the health, well-being, and reintegration of individuals impacted by the justice system in Zambia. Despite the challenges, we remain resolutely focused on our core values: empowerment, sustainability, and support for the most vulnerable groups in society.

Expanding Our Impact in Correctional Facilities

In 2024, our efforts in Zambia's correctional facilities intensified. We continued our work with the Zambia Correctional Service, aligning with their Health Strategic Plan. By building on the foundations of our 2024 registration as a research institution, we did a baseline data collection, which will inform health interventions and monitor health outcomes with a particular emphasis on mental health, infectious diseases and nutrition, as well as the health of circumstantial children, which are critical areas in the ongoing health transformation within Zambian correctional centres.

Supporting Vulnerable Incarcerated Adults and Children

Our work with the most vulnerable populations inside correctional centres remains at the heart of our mission. Ubumi continued its support for incarcerated children, especially those living with their mothers, ensuring they have access to nutritional support and cognitive development opportunities. We have also continued our efforts to support incarcerated children in conflict with the law, with a focus on nutrition, education and recreational activities, as well as expanding our mental health programs for both juveniles and adults, which includes training in mental health and psychiatry for health staff and volunteer inmates, as well as the establishment of support groups for incarcerated people.

Mental Health: A Core Focus

Mental health has remained a priority for Ubumi in 2024. Building on last year's successful initiatives, we deepened our mental health programs, providing ongoing training for correctional staff, healthcare workers, and inmates. Our mental health support groups, mentorship programs for healthcare providers, and mental health sensitization continue to be essential in raising awareness and addressing the psychological needs within correctional facilities.

Strengthening Reintegration Programs

One of the cornerstones of our work this year has been the reintegration of former inmates and vulnerable community members through our farm program. We have continued offering life skills and agriculture training, enabling individuals to reintegrate into society as self-sufficient farmers. The Reintegration Alliance for Formerly Incarcerated and Incarcerated People (RAFIIP) has been

established, uniting civil society organizations to advocate for the rights and needs of formerly incarcerated people.

Emergency Aid Project: Response to the 2024 Drought in Nyimba District

In response to the devastating drought that affected Zambia's Eastern Province in 2024, Ubumi Prisons Initiative launched an emergency aid project aimed at alleviating food insecurity, improving nutrition, and providing access to clean water for vulnerable communities in Nyimba district. Key outcomes included the provision of three nutritious meals a day, significantly improving the health and body mass index (BMI) of malnourished individuals, especially children and the sick. Additionally, access to clean water was greatly improved, with new boreholes reducing the distance to safe water sources from over 5 km to an average of 1.5 km. More than 3,000 people gained access to water supply, as well as seeds and gardening equipment. Through this intervention, we were able to provide vital support to those most affected by the drought, contributing to both their immediate survival and long-term resilience.

Gratitude and Looking Forward

2024 has proven to be a year of growth and continued collaboration. I extend my heartfelt thanks to the staff, volunteers, and partners who have worked tirelessly to make Ubumi's vision a reality. Your dedication is invaluable in helping us make a meaningful difference in the lives of incarcerated individuals and the broader community.

Looking ahead, we are excited to continue our work in health, reintegration, mental health support as well as advocacy. We remain committed to creating sustainable changes that benefit both the individuals we serve and the Zambian correctional system as a whole. We wish to thank the Zambia Correctional Service for a fruitful and constructive collaboration. Finally, we wish to thank our donors and supporters for making this work possible.

On behalf of Ubumi leadership, thank you for your unwavering support. Together, we are building a more just and compassionate future.



Ida Thyregod

Chairperson

ANNUAL ACCOUNTS

Income	Notes	Year 2024 (DKK)	Year 2023 (DKK)	Year 2024 (ZMW)
Grants (CISU, etc.)	1	1.263.132	930.735	4.894.641
Grants, Slots- og Kulturstyrelsen		53.518	55.334	207.382
Grants (CIDRZ, PEPFAR)				-
Membership fees		10.050	7.000	38.944
Donations (foundations, church or company contributions)		129.950	107.780	503.557
Voluntary contributions		49.817	36.800	193.042
Income generating activities				
Profit from disposal of assets		-	-	-
Income total		1.506.468	1.137.649	5.837.567

Expenses		Year 2024 (DKK)	Year 2023 (DKK)	Year 2024 (ZMW)
<i>Project expenses</i>				
Project expenses Zambia		313.021	7.660	1.212.957
Project expenses Denmark (mainly partner support costs)		121.217	79.819	469.717
DK Personnel expenses, projects	2	425.407	571.622	1.648.454

<i>Operational costs and administration, Ubumi DK</i>				
Office expenses	3	55.665	25.607	215.702
Accountant and bookkeeper		15.000	15.000	58.125
Courses/education	4	31.820	28.400	123.303
External communication		1.644	733	6.372
Personnel expenses (not directly covered by projects)		155.207	124.263	601.428

<i>Operational costs and administration, Ubumi ZM</i>				
Office				
External communication				
Various				
Personnel expenses (not directly covered by projects)				
Expenses, total		1.118.982	853.104	4.336.058

Expenses		Year 2024 (DKK)	Year 2023 (DKK)	Year 2024 (ZMW)
Financial expenses and income				
Financial expenses		5.820	11.881	22.553
Financial income		3.253	1.278	12.604
Internal transfers		149.500	167.000	579.313
Annual result, total		235.418	106.942	912.247

Assets				
Fixed assets				
Liquid funds		1.879.436	1.082.979	7.282.821
Accruals and deferred income		20.463	11.954	79.296
Assets, total		1.899.899	1.094.933	7.362.117

Liabilities				
Networth, primo		237.057	130.115	918.597
Year's result		235.418	106.942	912.247
Networth, ultimo		472.476	237.057	1.830.845
Unused funds	5	1.363.632	795.299	5.284.078
Outstanding commitments		63.792	62.577	247.194
Liabilities total		1.899.899	1.094.933	7.362.117

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, Licenses & Internet, incl. financial systems. Research and membership fees, other fees. Websites and E-mail Insurances. Various office supplies incl. printer, toner, laptop, stationary, other. Most covered by projects (see Projects expenses Denmark above)

Note 4: Staff skills building (courses)

Note 5: Earmarked project and operational funds in Denmark

NOTES TO CISU PROJECTS

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 - 30.06.2024**

Ubrugte tilskudsmidler ved årets begyndelse	84.366
Udbetalte tilskud fra CISU i regnskabsåret	20.419

Tilskudsmidler i året i alt (Sum 1): 104.785

Forbrugt i Zambia 71.185

Forbrugt i Danmark i regnskabsåret 27.129

Sum 2: 98.314

Overført til dansk administration (7 pct. af Sum 2) 6.882

Forbrug i året i alt (Sum 3): 105.195

Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3) -410

Optjente renteindtægter i året 0

Ubrugte midler ved regnskabsårets afslutning -410

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 269.979

Udbetalte tilskud fra CISU i regnskabsåret 697.000

	Tilskudsmidler i året i alt (Sum 1):	966.979
Forbrugt i Zambia	499.353	
Forbrugt i Danmark i regnskabsåret	191.044	
	Sum 2:	690.397
Overført til dansk administration (7 pct. af Sum 2)	48.328	
	Forbrug i året i alt (Sum 3):	738.725
Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3)		228.254
Optjente renteindtægter i året		886
Ubrugte midler ved regnskabsårets afslutning		229.140
<p>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 - 31.01.2025</p>		
Ubrugte tilskudsmidler ved årets begyndelse		114.947
Udbetalte tilskud fra CISU i regnskabsåret		0
	Tilskudsmidler i året i alt (Sum 1):	114.947
Forbrugt i Zambia	68.709	
Forbrugt i Danmark i regnskabsåret	30.364	
	Sum 2:	99.073
Overført til dansk administration (7 pct. af Sum 2)	6.935	
	Forbrug i året i alt (Sum 3):	106.008
Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3)		8.939,42

Optjente renteindtægter i året	225,21
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Ubrugte midler ved regnskabsårets afslutning	9.164,63
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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 -**

30.09.2025

Ubrugte tilskudsmidler ved årets begyndelse	123.455
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Udbetalte tilskud fra CISU i regnskabsåret	200.000
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Tilskudsmidler i året i alt (Sum 1):	323.455
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Forbrugt i Zambia	239.626
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Forbrugt i Danmark i regnskabsåret	51.256
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Sum 2:	290.882
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Overført til dansk administration (7 pct. af Sum 2)	20.362
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Forbrug i året i alt (Sum 3):	311.243
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Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3)	12.211,99
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Optjente renteindtægter i året	247
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Ubrugte midler ved regnskabsårets afslutning	12.458,99
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Indsatstitel: **Civil Society Mobilisation for Strategic Interventions.. (project 924)**

CISU j.nr.: **23-5018-CSP-UI**

CISU total grant: **DKK 3.495.458**

Project period: **01.01.2024 -30.06.2026**

Ubrugte tilskudsmidler ved årets begyndelse	0
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Udbetalte tilskud fra CISU i regnskabsåret	1.300.000
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	Tilskudsmidler i året i alt (Sum 1):	1.300.000
Forbrugt i Zambia	504.233	
<u>Forbrugt i Danmark i regnskabsåret</u>	<u>138.079</u>	
	Sum 2:	642.312
Overført til dansk administration (7 pct. af Sum 2)	44.962	
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	Forbrug i året i alt (Sum 3):	687.274
Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3)		612.726,19
Optjente renteindtægter i året		709,62
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Ubrugte midler ved regnskabsårets afslutning		613.435,81

Indsatstitel: **Responding to Severe Drought in Nyimba district.. (project 925)**
24-5634-DERF-
 CISU j.nr.: **23-4862-CSP-MI** **RR**
 CISU total grant: **DKK 999.284**
 Project period: **05.06.2024 -28.02.2025**

Ubrugte tilskudsmidler ved årets begyndelse		0
<u>Udbetalte tilskud fra CISU i regnskabsåret</u>		<u>999.248</u>
	Tilskudsmidler i året i alt (Sum 1):	999.248
Forbrugt i Zambia	815.118	
<u>Forbrugt i Danmark i regnskabsåret</u>	<u>94.847</u>	
	Sum 2:	909.965
Overført til dansk administration (7 pct. af Sum 2)	63.698	
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	Forbrug i året i alt (Sum 3):	973.662

Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3) 25.585,88

Optjente renteindtægter i året 288,45

Ubrugte midler ved regnskabsårets afslutning 25.874,33

Indsatstitel: Tackling Alcohol and Substance Use Disorders in Correctional Settings.. (project 926)

CISU j.nr.: 23-4862-CSP-MI 24-5428-CSP-UI

CISU total grant: DKK 1.999.999

Project period: 01.07.2024 -30.06.2026

Ubrugte tilskudsmidler ved årets begyndelse 0

Udbetalte tilskud fra CISU i regnskabsåret 700.000

Tilskudsmidler i året i alt (Sum 1): 700.000

Forbrugt i Zambia 200.000

Forbrugt i Danmark i regnskabsåret 10.122

Sum 2: 210.122

Overført til dansk administration (7 pct. af Sum 2) 14.708,54

Forbrug i året i alt (Sum 3): 224.831

Tilskudsmidler minus forbrug i året (Sum 1 minus Sum 3) 475.169,46

Optjente renteindtægter i året 120,9

Ubrugte midler ved regnskabsårets afslutning 475.290,36

INDSAMLINGSNÆVNET

Financial report / Regnskab (in Danish)

Ubumi Prisons Initiative, CVR. 35298592”. Indsamlingsnævnet: Sagsnr.: 24-700-08758

Overskrifter	Detaljeret beskrivelse	DKK
Indkomne bidrag	Indsamling, primært via Facebook og netværk	49.817
Administrationsudgifter	Gebyr, indsamlingsnævnet	1.200
Forbrug	Mad og medicin til små børn og mødre i fængsel i Lusaka, Chipata og Kabwe	19.204
Forbrug	Mad og medicin til sårbare unge i Kabwe, Lusaka og Chipata og alvorligt syge i Chipata fængsel	25.403
Forbrug	Transportudgifter	4.000
Total forbrug		49.817