



Children of Prisoners Europe

Financial Report 2024

Dear members,

Last year at the General Assembly, we raised the issue of fundraising for COPE. We explained that the future of COPE is challenging, because of the greater responsibility that comes with growth of the network (geographically and a bigger number of members) and ambitions.

We are grateful for this growth, thanks to our involvement in the EU-funded “Citizenship, Equality, Rights and Values” (CERV) programme and the pan-European launch of “Game with Mum and Dad”(GWMD), which is jointly funded by the UEFA Foundation for Children. It is showing, after all, the cooperation between members on a European scale. This is also the first time COPE members have worked together at the European level on dissemination of a programme of another COPE member – ‘Bambinisenzasbarre’ – to allow children to play with their parents in a child-participative way.

However, the small staff can easily be overstretched if not managed efficiently at a time when we are handling a budget of close to half a million euros. This fact, together with regranting to COPE members, was a new situation for the staff.

Because of the fundraising drive and the major budget we must deal with, we concluded in our strategy meeting that we need to focus on working towards sustainability of the organization in the upcoming years. That is to say, not expanding actively with new members and new activities, but instead building on good practices of COPE, i.e. building on existing resources and workshops; sustaining contact with members; cutting costs where possible and having co-funding already in place when asking for grants.

The profit-and-loss statement of COPE for 2024 shows we have a surplus at the end of 2024 of 66,919 euros (including 2,000 euros interest on our savings account), minus the deficit in 2023 of 4,066 euros, we have a profit of 62,853 euros. Part of this profit is included in the foreseen 2nd instalment of the EU CERV grant for 2024. It seems that for now we have our expenditures under control.

We are grateful for the grants and donations we have received: the already mentioned grants of the EU CERV programme and the UEFA Foundation, and the funding of Network for Social Change, Connecting Hearts, and some other small donations and the fees of our members. We have had a

Key indicators for 2024

Income: €486,478 — up 54%

Expenditure: €421,678 — up 34%

Number of staff: 4 — stable

*Number of members and affiliates:
144 in 40 countries — representing 6
new members and 2 new countries
(Slovakia & India)*



total income of 486,478 euros and a total expenditure of 423,625 euros. So, this makes a positive result at the end of 2024.

In the same year, the balance sheet shows an increase in operational costs:

1. Staff costs (wages/salaries, taxes and social security charges) have increased to 233,098 euros (22%) because of an extra staff member.
2. The ANM in Berlin was more expensive than expected, (16,500 euros) partly because of the European championship, this amount is included in the networking costs.
3. The regranting to members for GWMD of 45,000 euros, so members could develop the game in their countries.

Freelance costs in 2024 decreased to 0 euros. In 2023, we had to hire some freelancers, for operations and communication, after our operational director left, but these tasks are now integrated in our staff team and project team of GWMD.

The increase of networking costs is the effect of costs of our yearly ANM and all project costs for the GWMD on communication, website, fundraising and networking. We are happy we can reach out to so many children and partners via this project.

The overhead is increased slightly because of our new, more reliable accountant and the full year's rent of our new office, which houses fully and efficiently our staff.

And finally, we see a decrease in 2024 in membership fees to 4,080 euros. The reason isn't a decrease in members. Although these fees don't represent high figures on our financial tables, they are very important for building a network and the commitment of our members.

Our members are important to us; you are the network. We can keep the Annual Conference and Forum free of charge for our members if membership fees are paid. If there is any problem with the payment of fees, please let us know.

The provisional budget of 2025

The surplus of 2024 is a good sign, but we aren't there yet. Building reserves and having co-funding in place (almost 90,000 euros required for 2025) needs our full attention: in communication, in everyday work and in a European cooperation as the Game with Mum and Dad. Finding financial support always goes hand in hand with serving children with imprisoned parents.



After our strategy meeting in 2024, in January 2025 we worked intensively as board and staff, including the former president Margaret Tuite and coopted member Martin du Bois (for finances), to look at all the data on finances, as well as on management and organisation (for example Human Resources) to see how we could cut costs and how to sustain the organisation for the upcoming years. To get a realistic overview of all figures, the new accountant RBB proved to be a great help.

The EU CERV programme and the UEFA Foundation are our main grants again in 2025. Although the provisional budget of the year 2025 looks financially positive, due to the fact that the staff is very strict in managing costs, COPE's staff and board have to work continuously on co-funding, new partners and building reserves.

As said, COPE must keep its focus on the fundraising topic as well as building reserves, we know that bringing down some staff costs could help, this is something to have in mind in 2026 when changing of director is expected. We are grateful that the 'Connecting Hearts' Foundation has committed to give 3-year donations of 15,000 euros per year starting in 2025. The fundraising group of COPE and the director are intensely working with several promising contacts for additional funding opportunities. COPE earmark reserves of at least 5,000 euros in 2025 as well. We need at least an extra 20,000 – 25,000 euros this year for co-funding and additional reserves.

To give just one example, on the 10th of May, Freya Kenny ran the Yosemite half marathon for COPE to raise awareness and funds "for a cause that means a great deal to me", in her own words. Her donation to COPE of at least 700 euros is incredibly meaningful. Such initiatives are hugely welcome, and we would like to encourage you all to think about fundraising for COPE. Or use Lilo for your search platform on your computer, giving the drops to COPE one mouse click at a time. And please, remember that your membership fee is so much more than money.

You will find more details below on COPE's 2024 financial results, in the following order:

- An overview of income and expenditure in 2024
- A budget for 2025
- The 2024 Profit and Loss balance sheet ('COPE Etats financiers 2024') in French & English.

Yours sincerely,

Winie Hanekamp, treasurer



	2024	2023	Difference in €	Difference in %
Total income, €	486 478	312 041	170 073	54%
Total expenditure	423 625	316 106	107 519	34%
Staff salaries (incl. social security & taxes)	233 098	190 290	42 808	22%
Freelance & consultancy support		49 283	(49 283)	(100%)
Personnel expenditure	233 098	239 573	(6 475)	-3%
Networking, communication & advocacy costs, incl. ANM	156 409	60 151	96 258	160%
Overhead	34 105	20 945	13 160	63%
Personnel share of total expenditure, %	55%	76%		(21%)
Profit - Loss	62 853	(4 066)	66 919	

Detailed revenues comparison 2024 on 2023

2024	€	2023	€
EU grants paid	275 765	EU grants paid	272 490
EU receivable	68 480	EU receivable	
Subtotal EU	344 245	Subtotal EU	272 490
Connecting Hearts	5 000	Connecting Hearts	15 000
Network for Social Change	20 565	Sinchar Trust	8 427
UEFA Foundation	100 000		
Small donations	10 069	Small donations	1 689
Subtotal donations & grants	135 634	Subtotal donations & grants	25 116
Memberships	4080	Memberships	4 541
Other (bank interests)	2519	Other	1 592
TOTAL	486 478		303 739

COPE Budget 2025

EU CERV BUDGET						
Work Package	Description	People	Person Months	Costs	Total	Funded by EU (80%)*
1	Gen'l mgmt & running	82 088	12,71	52 000	134 088	107 270
2	Advocacy, Communications, Dissemination (ANM, GWMD, advocacy, outreach, COPE network development, dissemination eg caregivers manual)	98 893	15,3	55 000	153 893	123 114
3	Child agency & safeguarding (incl teacher training)	16 805	2,6	24 700	41 505	33 204
4	Equality & non-discrimination (equality map, forum)	16 805	2,6	5 069	21 874	17 499
5	Child-friendly justice (judge seminar, police outreach, prison workshops, data collection)	32 318	5	4 500	36 818	29 454
6	Regranting for GWMD	16 805	2,6	45 000	61 805	49 444
TOTAL CERV		263 714	40,8	186 269	449 983	359 985
UEFA budget for GWMD						
TOTAL GWMD					100 000	
GRAND TOTAL						459 985

*Co-funding required (20%): 89 998€.

BILAN AU 31 DECEMBRE 2024

- *Assets-Liability balance sheet*

- *Profit and loss account*

RBB BUSINESS ADVISORS

133 B RUE DE L'UNIVERSITE

75007 PARIS

ASSETS BALANCE SHEET

ASSETS		Exercice N 31/12/2024 12			Exercice N-1 31/12/2023 12		Surplus N / N-1	
		Gross	Depreciations and Provisions	Net	Net	Euros	%	
FIXED ASSETS	Uncalled share capital							
	INTANGIBLE FIXED ASSETS							
	Formation expenses							
	Research and development expenses							
	Concessions, patents, licences, trade marks							
	Goodwill (1)							
	Other intangible assets							
	Advances and deposits on intangible assets							
	TANGIBLE FIXED ASSETS							
	Lands							
	Buildings							
	Machinery and equipment							
	Other tangible fixed assets	3 263	2 889	374	777	403	51.85	
	Fixed assets in progress							
	Advances and deposit payments							
FINANCIAL ASSETS (2)								
Shares in group companies								
Other investments								
Amounts owed by group and related companies								
Other financial investments								
Loans								
Other financial assets	4 350		4 350	4 350				
TOTAL I	7 613	2 889	4 724	5 127	403	7.86		
CURRENT ASSETS	INVENTORIES							
	Raw materials, supplies							
	Goods in progress							
	Services in progress							
	Intermediate products and finished products							
	Goods for resale							
	Advances and deposits on orders							
	DEBTORS (3)							
	Trade debtors and related accounts							
	Other debtors	90 980		90 980	2 500	88 480	NS	
Called up share capital unpaid								
Stocks and shares								
Banks and financial accounts	300 004		300 004	241 237	58 767	24.36		
Prepayments (3)	5 524		5 524		5 524			
TOTAL II	396 508		396 508	243 737	152 772	62.68		
Prepaid expenses	Costs to be spread over several years (III)							
	Redeemed debentures premium (IV)							
	Unrealized loss on exchange adjustments (V)							
TOTAL ASSETS (I+II+III+IV+V)	404 122	2 889	401 232	248 864	152 369	61.23		

(1) Including lease right
(2) Including less than one year
(3) Including more than one year

LIABILITY BALANCE SHEET

LIABILITIES		Exercice N		Exercice N-1		Surplus N / N-1	
		31/12/2024	12	31/12/2023	12	Euros	%
SHAREHOLDER'S EQUITY	Share capital						
	Share premium account						
	Reevaluation surplus						
	RESERVES						
	Legal reserves						
	Statutory reserves						
	Regulated reserves						
	Other reserves	12 313		8 248		4 066	49.30
Profit or loss brought forward							
NET RESULT OF THE EXERCICE	62 853		4 066		66 919	NS	
Governments grants							
Statutory provisions							
TOTAL I	50 540		12 313		62 853	510.45	
OTHER EQUITY	Income from financial investments						
	Conditional state advances						
TOTAL II							
PROVISIONS FOR RISKS AND CHARGES	Provisions for risks						
	Provisions for charges						
	TOTAL III						
CREDITORS (1)	FINANCIAL LIABILITIES						
	Convertible debenture loans						
	Other debenture loans						
	Bank borrowings (2)						
	Other loans and similar debts						
	Advances and deposits paid for orders in progress						
	OPERATING LIABILITIES						
	Trade creditors and related accounts	39 687		18 329		21 358	116.53
Tax and social security creditors	23 389		20 038		3 351	16.73	
Amounts owed for fixed assets and related accounts							
Other liabilities			222 810		222 810	100.00	
Deferred income (1)	287 616				287 616		
TOTAL IV	350 693		261 177		89 516	34.27	
Prepaid expenses							
Unrealised profit on exchange adjustment (V)							
TOTAL LIABILITIES (I+II+III+IV+V)	401 232		248 864		152 369	61.23	

(1) Including less than one year

(2) Including bank overdraft and bank credit balance

350 693

423 328

PROFIT AND LOSS ACCOUNT

	Exercice N 31/12/2024 12			Exercice N-1 31/12/2023 12		Surplus N / N-1	
	France	Export	Total			Euros	%
OPERATING INCOME (1)							
Sales of goods							
Sales of finished products							
Sales of finished services	4 080		4 080	4 541		461	10.15
NET TURNOVER	4 080		4 080	4 541		461	10.15
Manufactured products inventory variance							
Production capitalised							
Operating grants			479 879	305 907		173 972	56.87
Depreciations and provisions adjustments			422			422	
Other income				7		7	100.00
TOTAL OPERATING INCOME (I)			484 381	310 455		173 926	56.02
OPERATING EXPENSES (2)							
Purchases of goods							
Stock variation of goods							
Purchases of raw materials			12			12	
Stock variation of raw materials							
Other purchases and expenses *			186 317	125 274		61 044	48.73
Miscellaneous taxes			711	4 563		3 852	84.42
Wages and salaries			166 590	136 444		30 146	22.09
Social security charges			65 797	49 283		16 514	33.51
Operating depreciation or provision							
Depreciations on assets			403	403		0	0.04
Provisions on assets							
Provisions on current assets							
Provisions for contingency							
Other expenses			3 795	140		3 655	NS
TOTAL OPERATING EXPENSES (II)			423 625	316 106		107 519	34.01
1 - OPERATING PROFIT (I-II)			60 756	5 651		66 407	NS
NET RESULT FROM JOINT VENTURES							
Attributable profit or loss transferred (III)							
Profit or loss transferred (IV)							

(1) Including produce relating to previous exercise

(2) Including charges relating to previous exercise

PROFIT AND LOSS ACCOUNT

	Exercice N		Exercice N-1		Surplus N / N-1	
	31/12/2024	12	31/12/2023	12	Euros	%
NET FINANCIAL INCOME						
Income from investments (3)				1 585	1 585	100.00
Income from other financial assets (3)						
Other interests and similar income (3)	2 097				2 097	
Provisions written back and deferred financial expenses						
Profit on exchange						
Net income on disposal of stocks and shares						
TOTAL V	2 097		1 585		511	32.26
FINANCIAL EXPENSES						
Financial depreciations and provisions						
Interests payable (4)						
Loss on exchange						
Net book value of fixed assets disposed						
TOTAL VI						
2. FINANCIAL INCOME (V-VI)	2 097		1 585		511	32.26
3. CURRENT INCOME BEFORE TAXES (I-II+III-IV+V-VI)	62 853		4 066		66 919	NS
EXTRAORDINARY INCOME						
Extraordinary income						
Extraordinary income on capital transactions						
Provisions written back : extraordinary income						
TOTAL VII						
EXTRAORDINARY EXPENSES						
Extraordinary costs on trading activities						
Extraordinary costs on capital transactions						
Extraordinary costs for depreciations and provisions						
TOTAL VIII						
4. NET EXTRAORDINARY INCOME (VII-VIII)						
Employees' share scheme (IX)						
Corporate income tax (X)						
TOTAL INCOMES (I+III+V+VII)	486 478		312 041		174 437	55.90
TOTAL EXPENSES (II+IV+VI+VIII+IX+X)	423 625		316 106		107 519	34.01
5. NET PROFIT OR LOSS	62 853		4 066		66 919	NS

Including : Equipment leasing
: Real estate leasing

(3) Including produce concerning related companies

(4) Including interest concerning related companies

CHILDREN OF PRISONERS EUROPE

9 RUE COLONNES

75002 PARIS

BILAN AU 31 DECEMBRE 2024

- *Bilan actif-passif*

- *Compte de résultat*

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BILAN ACTIF

ACTIF		Exercice N 31/12/2024 12			Exercice N-1 31/12/2023 12		Ecart N / N-1	
		Brut	Amortissements et dépréciations (à déduire)	Net	Net	Euros	%	
	Capital souscrit non appelé (I)							
ACTIF IMMOBILISÉ	Immobilisations incorporelles							
	Frais d'établissement							
	Frais de développement							
	Concessions, brevets et droits similaires							
	Fonds commercial (1)							
	Autres immobilisations incorporelles							
	Avances et acomptes							
	Immobilisations corporelles							
	Terrains							
	Constructions							
	Installations techniques, matériel et outillage							
Autres immobilisations corporelles	3 263	2 889	374	777	403	51.85		
Immobilisations en cours								
Avances et acomptes								
Immobilisations financières (2)								
Participations mises en équivalence								
Autres participations								
Créances rattachées à des participations								
Autres titres immobilisés								
Prêts								
Autres immobilisations financières	4 350		4 350	4 350				
Total II	7 613	2 889	4 724	5 127	403	7.86		
ACTIF CIRCULANT	Stocks et en cours							
	Matières premières, approvisionnements							
	En-cours de production de biens							
	En-cours de production de services							
	Produits intermédiaires et finis							
	Marchandises							
	Avances et acomptes versés sur commandes							
	Créances (3)							
	Clients et comptes rattachés							
	Autres créances	90 980		90 980	2 500	88 480	NS	
Capital souscrit - appelé, non versé								
Valeurs mobilières de placement								
Disponibilités	300 004		300 004	241 237	58 767	24.36		
Charges constatées d'avance (3)	5 524		5 524		5 524			
Total III	396 508		396 508	243 737	152 772	62.68		
Comptes de Régularisation	Frais d'émission d'emprunt à étaler (IV)							
	Primes de remboursement des obligations (V)							
	Ecarts de conversion actif (VI)							
TOTAL GÉNÉRAL (I+II+III+IV+V+VI)	404 122	2 889	401 232	248 864	152 369	61.23		

(1) Dont droit au bail
(2) Dont à moins d'un an
(3) Dont à plus d'un an

BILAN PASSIF

PASSIF		Exercice N		Exercice N-1		Ecart N / N-1	
		31/12/2024	12	31/12/2023	12	Euros	%
CAPITAUX PROPRES	Capital (Dont versé :) Primes d'émission, de fusion, d'apport Ecart de réévaluation						
	Réserves						
	Réserve légale						
	Réserves statutaires ou contractuelles						
	Réserves réglementées						
	Autres réserves	12 313		8 248		4 066	49.30
	Report à nouveau						
	Résultat de l'exercice (Bénéfice ou perte)	62 853		4 066		66 919	NS
	Subventions d'investissement Provisions réglementées						
	Total I	50 540		12 313		62 853	510.45
AUTRES FONDS PROPRES	Produit des émissions de titres participatifs Avances conditionnées						
	Total II						
PROVISIONS	Provisions pour risques Provisions pour charges						
	Total III						
DETTES (I)	Dettes financières						
	Emprunts obligataires convertibles						
	Autres emprunts obligataires						
	Emprunts auprès d'établissements de crédit						
	Concours bancaires courants						
	Emprunts et dettes financières diverses						
	Avances et acomptes reçus sur commandes en cours						
Dettes d'exploitation							
Dettes fournisseurs et comptes rattachés	39 687		18 329		21 358	116.53	
Dettes fiscales et sociales	23 389		20 038		3 351	16.73	
Dettes sur immobilisations et comptes rattachés							
Autres dettes			222 810		222 810	100.00	
Comptes de Régularisation	Produits constatés d'avance (1)	287 616				287 616	
	Total IV	350 693		261 177		89 516	34.27
	Ecart de conversion passif (V)						
	TOTAL GÉNÉRAL (I+II+III+IV+V)	401 232		248 864		152 369	61.23

(1) Dettes et produits constatés d'avance à moins d'un an

350 693

423 328

COMPTE DE RESULTAT

	Exercice N 31/12/2024 12			Exercice N-1 31/12/2023 12		Ecart N / N-1	
	France	Exportation	Total			Euros	%
Produits d'exploitation (1)							
Ventes de marchandises							
Production vendue de biens							
Production vendue de services	4 080		4 080	4 541		461	10.15
Chiffre d'affaires NET	4 080		4 080	4 541		461	10.15
Production stockée							
Production immobilisée							
Subventions d'exploitation			479 879	305 907		173 972	56.87
Reprises sur dépréciations, provisions (et amortissements), transferts de charges			422			422	
Autres produits				7		7	100.00
Total des Produits d'exploitation (I)			484 381	310 455		173 926	56.02
Charges d'exploitation (2)							
Achats de marchandises							
Variation de stock (marchandises)							
Achats de matières premières et autres approvisionnements			12			12	
Variation de stock (matières premières et autres approvisionnements)							
Autres achats et charges externes *			186 317	125 274		61 044	48.73
Impôts, taxes et versements assimilés			711	4 563		3 852	84.42
Salaires et traitements			166 590	136 444		30 146	22.09
Charges sociales			65 797	49 283		16 514	33.51
Dotations aux amortissements et dépréciations							
Sur immobilisations : dotations aux amortissements			403	403		0	0.04
Sur immobilisations : dotations aux dépréciations							
Sur actif circulant : dotations aux dépréciations							
Dotations aux provisions							
Autres charges			3 795	140		3 655	NS
Total des Charges d'exploitation (II)			423 625	316 106		107 519	34.01
1 - Résultat d'exploitation (I-II)			60 756	5 651		66 407	NS
Quotes-parts de Résultat sur opération faites en commun							
Bénéfice attribué ou perte transférée (III)							
Perte supportée ou bénéfice transféré (IV)							

(1) Dont produits afférents à des exercices antérieurs

(2) Dont charges afférentes à des exercices antérieurs

COMPTES DE RESULTAT

	Exercice N		Exercice N-1		Ecart N / N-1	
	31/12/2024	12	31/12/2023	12	Euros	%
Produits financiers						
Produits financiers de participations (3)						
Produits des autres valeurs mobilières et créances de l'actif immobilisé (3)				1 585	1 585	100.00
Autres intérêts et produits assimilés (3)	2 097				2 097	
Reprises sur dépréciations et provisions, transferts de charges						
Différences positives de change						
Produits nets sur cessions de valeurs mobilières de placement						
Total V	2 097		1 585		511	32.26
Charges financières						
Dotations aux amortissements, dépréciations et provisions						
Intérêts et charges assimilées (4)						
Différences négatives de change						
Charges nettes sur cessions de valeurs mobilières de placement						
Total VI						
2. Résultat financier (V-VI)	2 097		1 585		511	32.26
3. Résultat courant avant impôts (I-II+III-IV+V-VI)	62 853		4 066		66 919	NS
Produits exceptionnels						
Produits exceptionnels sur opérations de gestion						
Produits exceptionnels sur opérations en capital						
Reprises sur dépréciations et provisions, transferts de charges						
Total VII						
Charges exceptionnelles						
Charges exceptionnelles sur opérations de gestion						
Charges exceptionnelles sur opérations en capital						
Dotations aux amortissements, dépréciations et provisions						
Total VIII						
4. Résultat exceptionnel (VII-VIII)						
Participation des salariés aux résultats de l'entreprise (IX)						
Impôts sur les bénéfices (X)						
Total des produits (I+III+V+VII)	486 478		312 041		174 437	55.90
Total des charges (II+IV+VI+VIII+IX+X)	423 625		316 106		107 519	34.01
5. Bénéfice ou perte (total des produits - total des charges)	62 853		4 066		66 919	NS

* Y compris : Redevance de crédit bail mobilier
: Redevance de crédit bail immobilier

(3) Dont produits concernant les entreprises liées

(4) Dont intérêts concernant les entreprises liées