

OPERATION MERCY

partnering to build hope, capacity and community



2019 ANNUAL IMPACT REPORT



zakhstan //

HIP OFFICES

1

Table of Contents

Preface	3
About Operation Mercy	4
Organisational Partners	6
Community Based Rehabilitation	8
Sustainable Agriculture	12
Self-Help Groups	14
Community Health	17
Vocational Training & Character Formation	20
Sport and Development	22
Appendix I: Annual Financial Report 2019	I-1
Appendix II: Auditors Report	II-1

Dear friends, members and supporters of Operation Mercy,

As I write my first annual report to you as international director of Operation Mercy, the world is in turmoil, and many are facing uncertainty and fear. For some, this is new and frightening, but for many of the participants in our projects across Central Asia, the Near East and North Africa, a life of crisis, uncertainty and fear is, sadly, normal.

So, it is in this environment that Operation Mercy continues to strive in our vision of restoring hope, growing capacity and promoting community and of transforming lives, including our own.

Maybe the current crisis will give us a glimpse—a better understanding of what our partners struggle through; perhaps it will create more compassion and community among ourselves as partners and participants.

Looking back to 2019, I see one clear message that is more important than ever: that there is hope, even if we feel despair; that there is capacity, even if we feel weak and fragile; and that there is community, even if we feel alone. Many of the stories you will read in the report will speak of that.

2019 was a year of many changes in Operation Mercy. On 1 September I started as the new international director, and I am thankful to the team of country directors, the international team and the board for all their support during this transition. Since accepting the role in May, I have visited our teams in Iran, Jordan and North Macedonia, and it was exciting to meet the participants (many of whom you will read about first-hand in the stories in this report), sit at the table with them and share in the joy of a project well done.

We have also finalised the plans for a strategic organisational development process, in order to support Operation Mercy internationally to become a more resilient organisation and increase

our quality programmes, attract more professional volunteers and become an even more valuable partner to the local communities and to you, the hope bringers—the many people and organisations around the world who have supported our work in 2019, with a total of approximately 20 million Swedish kronor.

A sad point in 2019 was when we had to close our project office in Tehran, Iran, in December. We have enjoyed many years of fruitful collaboration with our Iranian partners and the government, and they have ensured us that we are welcome to return whenever our capacity allows for it.

On our last count, 499 823 children, women and men have been impacted by our projects in 11 countries through our local offices or partner organisations.

That is half a million people who have participated or benefited from one or more of our six Touch Points, which we will introduce to you in this report.

Are these times uncertain? Yes. But do we have the hope, capacity and community in Operation Mercy to step out and be agents of change? Absolutely!

Enjoy the celebration as we look back at 2019 in this report, and we invite you to join us on an even more exciting journey in 2020.

Yours,

Andrea Vogt
International Director
April 2020

THREE GENERATIONS OF OPERATION MERCY LEADERSHIP:

Bertil Engqvist (founder),
Andrea Vogt (new international director) and
Scott Breslin (outgoing international director)





OPERATION MERCY

Operation Mercy, with its headquarters and donor base in Örebro, Sweden, is proud of its contribution towards the UN's Sustainable Development Goals. Our six Touch Points introduced in this report correspond especially with 11 of the 17 overall goals:

- **No Poverty**
- **No Hunger**
- **Good Health**
- **Quality Education**
- **Gender Equality**
- **Clean Water and Sanitation**
- **Good Jobs**
- **Reduced Inequalities**
- **Sustainable Communities**
- **Peace and Justice**
- **Partnerships**

We also demonstrate our agreement to Sweden's Policy for Global Development, which was approved by the Swedish Parliament in 2003. The main focus of the policy is to contribute to the achievement of equitable and sustainable global development. In our work, we tirelessly support the development of local Community Based Organisations (CBO) and the growth of civil society.

WHO WE ARE

Operation Mercy is a global community of people who work as project managers, administrators, accountants, engineers, health professionals, therapists, community workers, teachers and more, with the common aim to fight poverty.

Poverty is often described as a breakdown of relationships, which leads to a vicious cycle of lack of community, lack of resources, lack of capacities and, lastly, a total lack of hope. Our staff of over 300 come from many nations, speak dozens of languages and represent different faiths (primarily Muslim and Christian), but we all believe that restoring our relationships with our neighbour, the community, the environment and God our Creator is a key part in fighting poverty and that our vision is to promote community, build capacity and restore hope.

OUR PURPOSE AND VISION

Operation Mercy's goal is to work in partnership with others to restore hope, grow capacity and promote community through relief and development initiatives that help transform lives, including our own. We believe that, as we invest in others, we will also be transformed.

OUR GEOGRAPHICAL FOCUS

We primarily work in Central Asia, the Middle East and North Africa; many of the communities hosting our teams and projects are adherents of Islam. We see ourselves as bridge-builders and peacemakers, approaching with hearts of faith and trust, and an attitude to learn. This, together with our long-term strategies and focus on cultural and language acquisition, has made us an organisation that is respected and successful in community development, even in these often-neglected regions and their complex settings.

OUR VALUES & KEY PRIORITIES:

Our core values are human dignity, integrity, humility, compassion, faith and religious freedom. In and through these values, we strive for inclusive and equal participation of all people in our communities, projects, teams, and leadership.

The living out of these values is grounded in five key priorities.

- **Prayer:** seeking God's presence, blessing and involvement in our lives and work
- **Professionalism:** providing high quality services, guided by applicable international codes of practice
- **Peace-making:** facilitating the resolution of relational conflict
- **Perseverance:** staying on-task for the long-term, despite difficulties and discouragements
- **Partnership:** involving the active participation of all stakeholders

In this report, we introduce our new **Touch Points**, but this does not mean that we have abandoned the Core Competencies that we have embraced for a long time. You will find the five areas of empowering women, improving health, caring for children at risk, equipping the next generation and responding to crisis present throughout the report and reflected in the Touch Points.

But before we dive into the report, I would like to begin by sharing our first story, a project which demonstrates our values and competencies perfectly and one of our largest in terms of participants but that hasn't quite yet found its home within the new Touch Point structure. With this, let us start our celebration of 2019 with a visit to Rahmat Publications in Afghanistan.

Poverty is often described as a breakdown of relationships

Afghanistan

RAHMAT: BOOKS IMPACTING YOUNG LIVES*Project participants in 2019: 56 039*

Haniah* is 11 years old and in the fifth grade. She has read many books by Rahmat Publications and is keen to read more. Through these books, Haniah has learned many good lessons. One of her favourite story books is Rapunzel. She told us that, after reading the book, she realised that it is important to help one another; to accomplish something, we cannot do it alone. Now, Haniah does her best to help her friends and classmates, and she always encourages her friends to help each other.

Fatima*, who is 13, is another young girl that has read many books by Rahmat Publications. She was very interested in the book Heidi, and after reading it, she told us she learned that we must not be jealous and that we must consider the needs of others besides our own. The story showed her that people need each other and that it is not good to be alone, so we must nurture friendships and good relationships with others.

There is a hunger for learning and education in Afghanistan. Rahmat Publications seeks to meet this deep need by translating, designing and publishing a variety of books that will make an impact on the values of society. There is a special focus on books for children and youth, as well as partnership with other Operation Mercy projects in the provision of books for children to read in libraries and children's groups.

OUR CORE DEVELOPMENT PRINCIPLES

We approach our work with the following principles in mind that shape the way we understand our contexts and design our programmes:

Strength-Based Approach: We focus on strengths and what is present, as opposed to weaknesses and what is lacking. Thus, we attempt to focus on assets rather than needs alone.

Mutual Contribution: We focus on partnership and the fact that every person has something to give. Thus, we attempt to focus on joint contribution rather than givers and receivers.

Mutual Transformation: We focus on the fact that there is no transformational development apart from people who themselves are being transformed. We try to see ourselves as fellow learners rather than outside experts.

Bottom-Up Approach: We focus on solutions from within the community as opposed to imposed, top-down interventions. We are often heard saying, "Approach it inside-out, not outside-in."

Empowerment: We focus on people and developing human capacity as opposed to buildings, equipment or other fixed assets—people and processes rather than products and projects.

Sustainability and Reproducibility: We focus on simple, reproducible ideas that can spread quickly as opposed to expensive one-time projects. We believe that small, fast and simple is better than big, slow and complex.

Multiplication: We focus on constantly duplicating ourselves in others who duplicate themselves in others and so on. We often remind ourselves that transformed people transform people.

Values-Based Approach: We try to focus on dealing with root causes rather than simply responding to symptoms. However, the roots of poverty are diverse and complex. Rarely is poverty simply a lack of money. Quite frequently, we find it is rooted in hopelessness, loneliness, injustice and worldview.

Rights-Based Approach: We therefore affirm and reinforce the six main principles of the Common Understanding (UN, 2003) of the rights-based approach. These include universality, indivisibility, inter-dependence, equality, participation and accountability.

* name has been changed

Organisational Partners

Dozens of organisations and hundreds of individuals partner with Operation Mercy each year. Besides funds, our partners provide expertise, material goods, and free or discounted services. These partner organisations include:

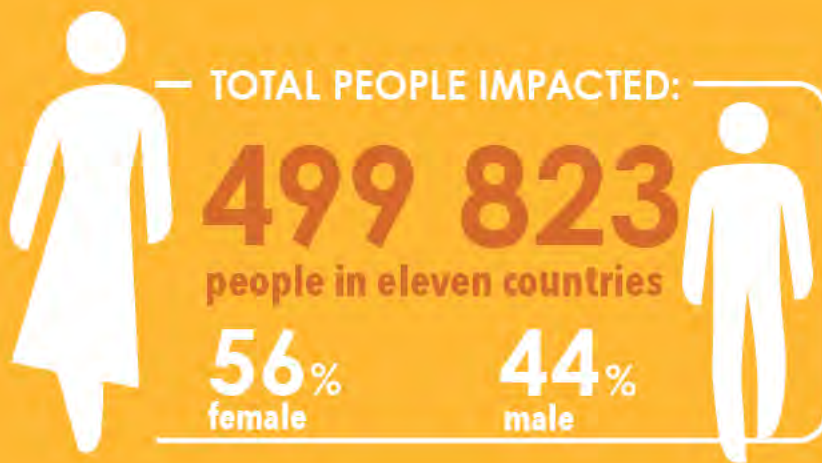
Atlas Copco AB, Water4All
 Cedar Fund
 Embassy of Australia
 Embassy of Germany
 Embassy of Switzerland
 EO Metterdaad
 Firstfruit
 GR-Vaksince
 House of Hope-Vales
 Husman Lokaler AB
 Din Gravyr
 IN-form Tech
 International Aid Service
 Jönköpings Fastigheter
 KindernotHilfe
 Kägeskolan
 Linda Norgrove Foundation
 Läkarmissionen
 Mercy Corp

Sweden and Tajikistan
 Hong Kong
 Iran
 Tajikistan, Iran
 Iran
 Netherlands
 USA
 Macedonia
 Macedonia
 Sweden
 Sweden
 North Macedonia
 Sweden
 Sweden
 Germany
 Sweden
 UK
 Sweden
 North Macedonia

Nerikes Allehanda
 OM
 ORA
 PRISMA
 Samaritan's Purse
 SEND International
 SIGA
 SMC/SIDA
 Swiss Relief
 TEAR Australia
 Tearfund
 Tenhults Pressgjuteri AB
 Um Al Resas Women's Coop.
 UNHCR
 UN Women
 UNICEF, WHO & WFP
 Villstads Församlings Sykrets
 VOM
 ZOA

Sweden
 Global
 Netherlands
 Netherlands
 UK
 North Macedonia
 Global
 Sweden
 North Iraq
 Australia
 UK
 Sweden
 Jordan
 Global
 Jordan
 Tajikistan
 Sweden
 Jordan
 Netherlands

Facts and Figures at a Glance



*1 based on Sweden's average wage 2019
<http://tradingeconomics.com/sweden/wages>





TOUCH POINT: Community Based Rehabilitation

In some societies, children and people with disabilities are some of the most marginalised people and are often hidden from view due to stigma or lack of knowledge. Operation Mercy works professionally with the WHO's Community Based Rehabilitation strategies and in line with the Convention of Rights of Persons with Disabilities (CRPD), in Kazakhstan, Kyrgyzstan, Tajikistan, Iran, Northern Iraq and Jordan. Some of our aims are to seek to support and empower the disabled and their caregivers, provide them with opportunities and to work with communities towards inclusivity.

Total participants in the programmes: 2 261

Total (approx.) number of people impacted: 12 500

Jordan

SEEING THE ABILITY, NOT THE DISABILITY

For many young people with disabilities, life can be very challenging. Many families would keep a disabled child away from public view and in seclusion at home for fear of shame or for fear that the child would be bullied if allowed outside.

Remarkably for **Hanan***, a teenager who has a hearing disability, her family was different. They understood the importance of schooling for her well-being and gave their full support. As a result, Hanan has been in school since first grade, and she has learned how to read and write. However, as the years progressed, her school struggled to accommodate her learning needs due to the lack of resources and training for the teachers. Communication became a challenge, and the teachers were unable to teach her in a way that would benefit her. Discouraged, Hanan began to pull away from her school and friends.

In 2019, she began to attend the centre run by Operation Mercy; there, her talent for drawing was discovered. A staff member of the centre who was skilled in visual arts began to help Hanan develop her artistic abilities. When the centre informed her school about this development, the principal came up with the idea of giving Hanan a space to exhibit her drawings, with the hope that this would encourage her.

Hanan selected several drawings, and the school set up the display. Many people in her village came. When they saw the drawings, they realised they were seeing the work of a person they had not thought much of before. Hanan watched as the people admired her artwork. She could not contain her feelings of pride and joy. For Hanan, this was a life-changing moment.

Northern Iraq

A GIFT OF A WHEELCHAIR & RENEWED HOPE

Amir*, who is now 68, had a stroke several years ago. The right side of his entire body was affected, causing him to have great difficulty moving around, requiring help from his family just to move within his simple, two-room cinderblock home in a Syrian refugee camp.

When Operation Mercy staff began visiting him twice a week, they assisted him with physical therapy exercises. The exercises helped him greatly, but he remained unable to move about independently. One day, Amir was gifted a wheelchair. This was made possible with cooperation between Operation Mercy and CAPNI, a local NGO. Within two weeks of receiving the wheelchair, Amir began to show great improvement in his mobility. He used to continually lean to one side due to weakness from the stroke, but he is now able to sit up straight in the wheelchair.

The wheelchair has also enabled Amir to move easily within his home and to travel freely outside his home and the camp. His family members no longer need to be constantly by his side to assist him, and he is immensely grateful for this new-found independence.

This gift of a wheelchair was more than just a gift of mobility or independence, however. It was also a gift that brought much-needed improvement in Amir's emotional and psychological state. He said that he has found new hope in life and has regained an excitement for the future. He can now join in important events in his family and community, such as weddings, festivals or gatherings. From a place of despair and discouragement, Amir is now in a place of happiness and hope.



...seeing how the programme team treated their girls with care and respect gave them the encouragement they needed

Northern Iraq

HOPE & SUPPORT THROUGH PEER GROUPS

"It was my dream to be able to stand up on my own feet," she said. "And now, my dream has come true thanks to Operation Mercy. Now, I have hope...I can face life and society, and I don't think about committing suicide anymore."

When **Sara***, **Rania*** and **Shama***, together with their families, were first introduced to the peer group programme, they found the idea of meeting together strange. The three families were not used to leaving their houses with their daughters due to their physical disabilities, a disapproving society and the shame that was associated with being disabled. Sara was unable to sit down by herself, stand up or walk; to move, she would scoot on her bottom. Rania has cerebral palsy and requires assistance to walk, while Shama has an undiagnosed disability that affects her mobility.

This peer group programme was introduced in 2019 as part of a community-building form of therapy at the Internally Displaced Persons (IDP) camp the three teenage girls call home. Besides the programme team and participants, the mothers or caregivers were included as well. The families were taught how to do the necessary exercises with their children and participated in the group activities.

After a few months, the girls' and their families grew closer and became very good friends. They would share freely with each other their struggles and experiences each week and visited each other outside of group sessions. They also began to take the girls out in public—seeing how the programme team treated their girls with care and respect gave them the encouragement they needed.

Continues on next page »

* name has been changed

Continued from previous page »

This programme has given the three families much-needed friendship and emotional support—a friendship that would not have been gained otherwise. It has also brought about physical improvements. Sara shared part of her story with the group: “When I was younger, the doctors told my parents they needed to constantly do exercises for me, which they did. But after a short while, they were unable to. They told me to do it myself, but I had no strength.”

She grew hopeless and depressed because of what people said about her: “I prayed to Almighty God to help me in my misery,

and He answered my prayers by letting me meet some compassionate people from Operation Mercy. They have helped me so much. I believe it was God’s plan. With their help, I got better and began to take small steps. I am so thankful.”

Sara has since undergone two successful surgeries in the past year, which were done in partnership with another organisation. The procedures enabled her to stand up and walk a few steps without any assistive device.

Kazakhstan

ADVOCATING FOR CHILDREN WITH DISABILITIES

“My cousin had asked me to follow him to the village so we could record the needs of the children living there,” said Ali*, a local disability project assistant who works with Operation Mercy. “At the first home we visited, we met a boy with cerebral palsy who really needs a standing frame. Can I invite him to come and see us?”

The project team listened to Ali’s request and were quiet for a moment. A few seconds later, the project manager beamed with pride. It was a turning point for Ali; after working with Operation Mercy in this role, he is now able to recognise the exact needs of children with disabilities. This was also a turning point for the team, as training others to recognise the needs of

children with disabilities and to identify the ways in which they can help is one of its main aims and goals.

This was also a turning point for the team

In a similar vein, the team had been doing disability assessments and training in another village. Sofia*, the associate director of the hospital the team worked with, told them that the hospital only sees children with disabilities when they are sick and needed care. But now, once a year, they would send about 15 children to a hospital in the capital city for a month of rehabilitation. Before Operation Mercy arrived in this village, Sofia had never thought of getting involved with children with disabilities. However, she began to realise and understand the need for these children to have access to regular therapy and that getting the parents involved and their mindsets changed made a big difference.

This is the primary goal of the project: to educate people about the needs of children with disabilities and how to help them. In some cases, this education takes place through formal training sessions and sharing of information, but sometimes, it happens



just by someone being present or allowing people to see how children with disabilities should be treated. Sometimes, it is through the care shown to the children, or the time that is spent with them and their families.



Tajikistan

EQUAL OPPORTUNITIES FOR EDUCATION

When Muqaddas*, a girl with an intellectual disability and behavioural difficulties began attending the Community Based Rehabilitation (CBR) Centre in Harakat under the INCLUDE Project, it was her first step towards learning new skills and how to interact with other children. In Tajikistan, children with disabilities are often excluded from schools and the community, and while the path towards inclusion is still paved with hindrances, it is slowly changing.

During the programme, Muqaddas occasionally showed behavioural problems, but the CBR centre staff, with the help of her mother, helped Muqaddas to improve. However, the behavioural issues would sometimes resurface, as she was still adapting to the new environment. But the CBR centre was resolute in helping her to integrate into the community and to ensure she receives an education.

When the time came, the CBR centre gave Muqaddas' mother the information and support needed to help Muqaddas transition to a local mainstream primary school. But her mother was worried and doubted if her daughter could manage it: "I thought a lot about how she was going to listen to her teacher, if she was going to cope with her classmates... I was really worried."

On the first day of school, one of the school transition coordinators from the CBR centre accompanied Muqaddas and her mother, to encourage and be there alongside them. The teacher started the first class with an introduction and an ice breaker. Every student was asked to say their names and recite a poem. Reciting poems is part of Tajik culture and is a skill learned from

a very young age. As the students began to stand and recite their poems, Muqaddas began acting up. The look of worry and despair could be seen on her mother's face. She was beginning to think that this was not going to work out for her child.

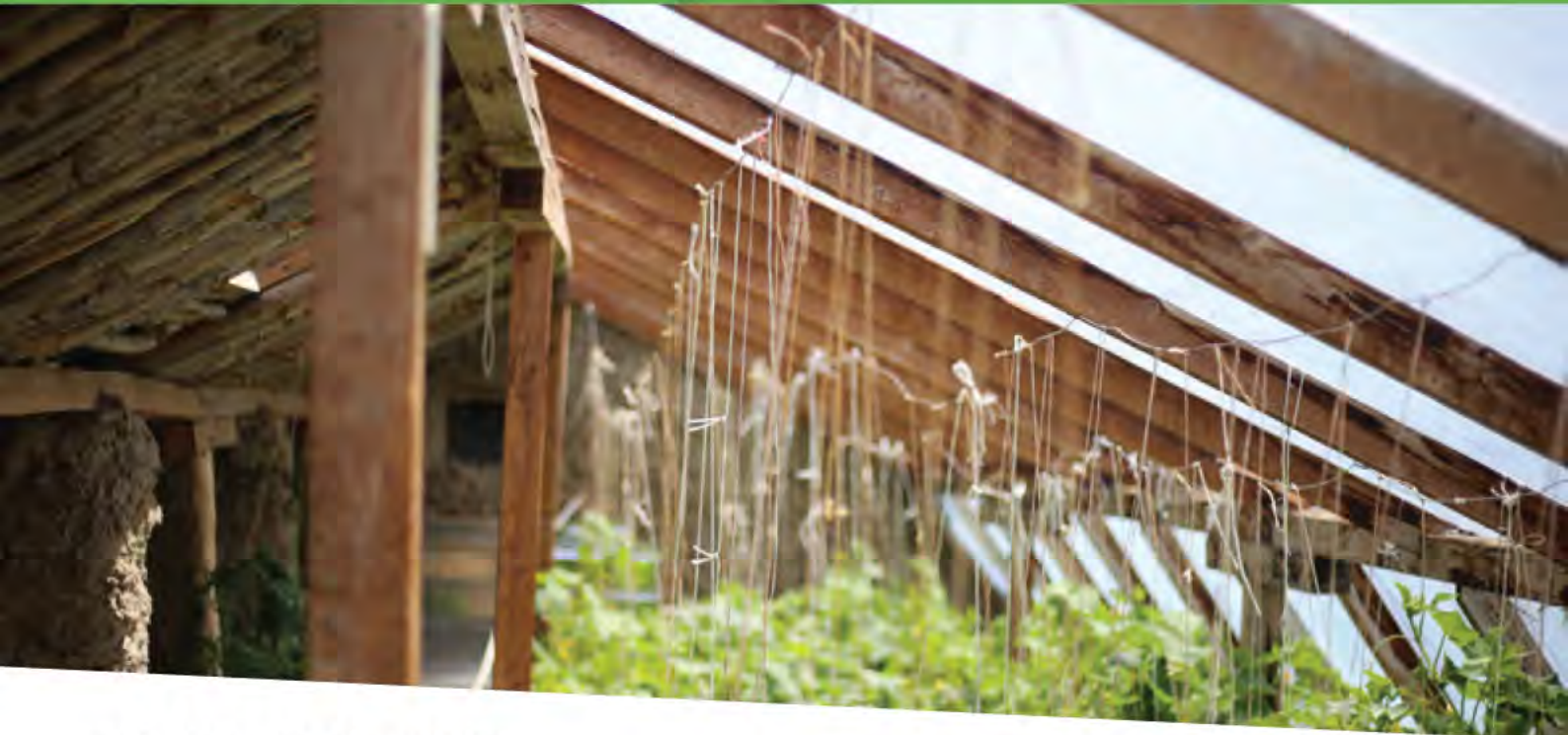
But suddenly, Muqaddas paused and began to watch how her classmates were praised by the teacher after they completed their poems. Unexpectedly, Muqaddas then said: "I want to recite a poem too."

She recited a poem she had learned at the CBR centre. When she finished, the class clapped and cheered for her. The other parents in the class later spoke to Muqaddas' mother, wanting to know where and how her daughter learned the poems. She responded simply and openly. When asked about the experience, she said: "I was really happy to see that people did not notice just her disability, but they appreciated her ability."

For a mother of a child with disabilities, overcoming the barriers to inclusivity takes a lot of courage. For Muqaddas' mother, the support she received from the CBR centre made the difference. Today, Muqaddas is part of the community, together with other children from the school.

I was really happy to see that people did not notice just her disability, but they appreciated her ability

* name has been changed



TOUCH POINT: Sustainable Agriculture

In the rugged terrain of the Pamir Mountains and the expanse of the Jordan Valley, Operation Mercy is helping farmers to establish productive and sustainable agriculture in order to provide fresh and nutritious fruits and vegetables to their communities and to support their livelihoods.

We have projects in Jordan and Tajikistan.

Total participants in the programmes: 1 742
Total (approx.) number of people impacted: 8 700

Tajikistan

INCREASED CAPACITY WITH GREENHOUSES

Khorog lies 7,200 ft above sea level, in the Pamir Mountains. The terrain is harsh, making it impossible to grow anything other than root vegetables. Operation Mercy began working in the area with schools and individual farmers, supporting them in setting up successful high-altitude greenhouse operations which will provide their families and the community with fresh, nutritious vegetables.

“My greenhouse gives me the best harvests every year,” said **Sam***, a farmer in Khorog.

Before this, Sam never had a greenhouse or knew how to utilise one. But he learned from the project, and his greenhouse began to yield results. The harvests have provided his family with much-needed nutrition, with some preserved to provide food for the long, harsh winter months. Sam has also successfully cultivated and harvested watermelons and melons—fruits that his farmer grandparents were never able to grow, despite their hard work.

“I have produced more than 700kg of vegetables this year, and that’s more than enough for my family,” Sam added. “I am

thankful for Operation Mercy and their partnership with us.”

Besides Sam, there are six other people in the village who have made their own small plastic greenhouses, after seeing them built at the school and witnessing the harvest.

The locals now possess sufficient knowledge of functioning high-altitude greenhouses. They trust in its sustainability and are persuaded by the benefits of fresh produce. As part of the project, an expert in this field had paid the villagers a visit and gave them information on how to improve the operation of the greenhouses.

Not only do the greenhouses provide a sustainable source of nourishment, but they have also increased the farmers’ confidence and hope for the future.

I have produced more than 700kg of vegetables this year, and that’s more than enough for my family

Tajikistan

POTENTIAL IN JUICE PRODUCTION

Operation Mercy partners with local fruit growers, supporting and training them in the best practices in orchard management so that they can increase the quantity, quality and utility of the fruit produce. One of the projects that concluded last year was juice production, and it has proven to have the potential to be a sustainable business as well as a community (non-profit) initiative to provide nutrition in remote places.

The initial work that Operation Mercy has done in juicing has opened up new opportunities for food security and income generation. If the right partners can be identified, the future for such a venture and the impact it can bring is hopeful.

Jordan

FROM THE FARM TO VULNERABLE FAMILIES

The workers had been busy at the fields since early morning, moving steadily along the long rows of vegetables and picking the ripe ones for harvesting. After a few hours, they had filled a long line of plastic boxes with eggplants, squashes, peppers, tomatoes and other vegetables. The boxes were then loaded onto a truck waiting to head out of the Jordan Valley and shipped to a local Community Based Organisation (CBO), where the vegetables would be distributed to vulnerable families in various parts of Jordan.

The Jordan Valley is 450 metres below sea level and at least 15°C warmer than other parts of Jordan, which has enabled the growing season to run right through winter. The project manager explained: "We harvest three times a week in a six-month season, and it is enough to support about 500 needy families a week with fresh vegetables. This has a great impact, especially on the health of the children."

In a small town in the east of Jordan, adults and children were waiting eagerly in front of a small community hall for the boxes of vegetables to arrive. The hall belongs to a local CBO that provides educational activities for refugee children who are unable to attend local schools.

"The people are really looking forward to receiving the vegetables," said the director of the CBO. When the truck arrives, the director would then distribute the boxes according to a list. As some families live further away, the CBO would have to deliver their portions later in the day.

The CBO used to have funds for the refugee school, which enabled them to give the children a meal during the day, but that was cut off in the fall of 2008. But with the provision of these vegetables once a week, it has made a big difference in the lives of the many impoverished people who live in this area.





TOUCH POINT: Self-Help Groups

The Self-Help Groups (SHGs) approach to community development acknowledges that community members have the greatest potential to transform their own lives, their families and their communities, and it seeks to unlock that potential. Operation Mercy identifies the poorest of poor women in a community and gathers them into groups. These groups will discover and discuss strategies for solving personal and community problems, learn how to generate income and start their own small business.

SHGs are implemented in Afghanistan, Kazakhstan and Pakistan through Operation Mercy or with local, civil society partners.

Total participants in the programmes: 15 855

Total (approx.) number of people impacted: 95 000

Kazakhstan

LEARNING TO RAISE CHILDREN WELL

A year ago, when the Self-Help Groups first started, the discussions would have looked very different. Today, there is a sense of trust. There is no longer any gossip; instead, the atmosphere is friendly, joyful and peaceful.

The groups, organised around relevant topics, recently had lessons about raising children—the stages of growth and development and the specific needs at the different stages. Many of the women are single mothers or are in marriages where the husbands are not actively involved in raising the children.

One lesson was about raising teenagers, especially boys. The women learned about how a teenage boy might think and how they could respond as mothers. The women also learned about how fatherlessness affects boys and how, as mothers, they can help their sons deal with it.

The women were told that, if they're raising a son without a man in the house, then they need to bring positive male influences into their sons' lives. The boys could join a sports team with a male coach, for example.

The women have found the lessons helpful and enlightening. During the small group discussions, some women shared their thoughts:

"I wish I had heard about this a long time ago! Why did I not know this when my children were younger?"

**Everything has
its time,
and now is my
time to learn**

"My children are older now, and looking back, we have made many mistakes. We didn't know that then, but we know now."

"Everything has its time, and now is my time to learn."

The Operation Mercy facilitator added: "It was a good lesson, and there were many questions about each child."

She also realised that, after the meeting ended, the women were exchanging phone numbers with each other and sharing information on where they could find sports training with good male trainers. They were applying what they had learned even before they had left the building.

Afghanistan

CHANGING LIVES FOR THE BETTER

Malika's Story

Malika*, a mother of three boys, was widowed when the children were very young. Despite the hardship, she raised the children the best she could, even though she was alone.

Malika became a member of a SHG six years ago. Before joining, she was alone and had no hope. She had no interest in having relationships with other women in the community: "I felt that God had given me bad luck and sorrow, because of the situation I was in. I was annoyed with everyone, even God," she explained.

After joining the SHG, she began to listen to the difficulties and problems of the other women in her group. She realised that other people also had troubles and challenges. Many of them were also alone, like her. That made her realise that there were other people who could understand what her life was like.

Before joining, she was alone and had no hope

Through the SHG, she learned many things, like how to start a small business and be self-sufficient. Malika realised she could do something with

her skills and knowledge in making pickles, so she took a loan and bought the ingredients she needed to get a shop to sell her pickles on consignment. With that, she began to make different kinds of pickles and even took orders from shopkeepers and neighbours.

Business has been good, and she is happy. But what makes her happier is the fellowship and support of the other women in her SHG. "I love my group," Malika said, "I miss them in between meetings. They are kind, and we try to understand each other. We always guide each other to find a better solution to our problems."

Farida's Story

"When I was married, I was a child," **Farida***, who is now 30, said. After she bore two children, her husband was killed. Her father-in-law then made her marry her husband's brother, and she had no choice but to obey.

"After I married him, my life was no better. We were still very poor. My second husband had decided to go to Iran, with hopes that things would get better. Unfortunately, after two years of working at a construction company there, a large bag of cement fell on him, and he became permanently disabled," Farida recalled.

Her husband could no longer work, so there was no money for anything, not even food. There were now three children, and they would often go to bed hungry. Fortunately, her mother-in-law, although elderly, was able to get work cleaning dry fruit, and her wages helped feed the family.

Life was hard. Farida's children went to school, but they had no proper clothes to wear and no money for schoolbooks.

"One day, I heard about the SHG programme in my area, so I went to speak to the facilitator. After listening to what she had to say, I decided to join it," Farida said.

After participating in the group for six months, she took a loan of 5,000 Afs so that her husband could start a business. One of the group's representatives went to a school near Farida's house and asked if Farida's husband could work in a shop in the school. The principal agreed to the request and gave Farida's husband the school shop without any charge.

"Our lives changed for the better that day. My husband is very happy, and he gives me permission to continue attending the SHG meetings," Farida said. She plans to attend literacy classes so that she can help with her children's schoolwork and hopes to bring about bigger changes to her life.

Our lives changed for the better that day

* name has been changed

Pakistan

SUPPORT & STRENGTH THROUGH SELF-HELP GROUPS

The Self-Help Groups, collectively called **Strength to Stand groups**, are run by Operation Mercy's local partner. Here are some of the stories of the women in these groups:

Safa's Story

Safa* is from a faraway village called Kasur and is a member of a Strength to Stand Self-Help Group (SHG) run by Operation Mercy's local partner. Her group was named *Mazbut*, which means *strong*. Being in the *Mazbut* SHG has given Safa new confidence and dreams about a better future.

Being in such a group has been important to me. Like the name, the group has made me stronger in my spirit

"Being in such a group has been important to me. Like the name, the group has made me stronger in my spirit," she said.

Safa joined the group two years ago, but she is now the group's representative and has been running the group independently, motivating the women in her group and organising literacy classes for them.

"My group members have realised the value of education, and they want to learn to read and write so that they can fill this gap in their lives," she added. "This is a very good step, and it will give them the confidence to step forward."

Safa's wish is to inspire many other young girls and women who are trapped in hopelessness. She and her sister-in-law have been sewing mosquito nets from home and supplying them to a business for daily wages. She is a hard worker and one day hopes to sell the mosquito nets they make under their own company.

Leila's Story

"I am very happy to be part of this group, and I have learned so many things for my life. I can see many changes in myself... I have started saving money, [and] I try to help in the house wherever needed. The group has nurtured in me a desire to help others," **Leila*** said.

At only 16 years of age, Leila has been part of a Strength to Stand SHG group called *Ujala*, which means *light*. She is one of six children and has recently finished her matriculation exams after studying for it for the past year and a half.

She has learned how to sew and has been practicing sewing and doing stitches at home, with the hope that this skill could help her earn an income and be financially independent.

"Being in the *Ujala* group has given me courage and taught me that I am not weak...I can achieve my dreams," she shared.

Leila's dream is to become a beautician: "I love designs and colours; that's why I'm interested in sewing and becoming a make-up artist."

Rehana's Story

For **Rehana***, 32, being part of a Strength to Stand group has helped her to support her family and to plan wisely for the future. She saw that she could use her skills to help earn extra income for her family and started her own business by taking a loan from her SHG. She borrowed 4000 rupees and bought fabric to make dresses for children. She sewed dresses of various designs and styles, and sold them in her village for 200 rupees each. The cost of making each dress was only 80 rupees, so she was able to make a considerable profit.

Before this, Rehana was unable to feed her family with the meagre income her husband earned as a caretaker in a small park: "I am glad that I got support through my group. Because of that, I am now able to support my family. This has given me confidence and motivation to step forward," she said.

Rehana can now look towards the future with hope: "For this coming summer season, I am planning to make trousers and *kurtas* [a traditional tunic] for young girls. I will be making them in different styles and colours, and making them more attractive using the techniques I know. Hopefully they will sell well." She also shared her plans to widen her market so that more people will know about her work.

She added: "It is my prayer that more of these groups will reach many more women who are down in spirit, who need to realise their own inner strength."



TOUCH POINT: Community Health

People who are marginalised and poor are more likely to have ill health, and people with ill health are more likely to be poor. It is a vicious cycle, and the key to breaking it and helping people care for their own health and that of their families is to make good evidence-based health decisions and to overcome reliance on folk medicine and folk healers.

Operation Mercy works in Community Health among communities in Afghanistan, Tajikistan, Kazakhstan, Kyrgyzstan, Jordan and North Macedonia. We work in the areas such as maternal and child health, health education and water, sanitation and hygiene (WaSH).

Total direct participants in the programmes: 11 646

Total (approx.) number of people who benefited: 58 200

Afghanistan

HYGIENE KNOWLEDGE IMPACTS A VILLAGE

In places where Operation Mercy has an ongoing WaSH (Water, Sanitation and Hygiene) Project, child mortality rates are high due to the lack of knowledge about hygiene and disease prevention. Through WaSH, the communities learn about the importance of clean and safe water supply, good sanitation and other hygiene-related issues through roleplay, interactive learning methods and group discussions. This helps them understand the problems present in their communities and to identify solutions.

In the village of Etifaq, **Azad*** has seen the impact of the WaSH project: “We did not manage our hygiene well before we started the WaSH lessons. Our toilets were dirty and there was no water or soap. Now, our habits have changed, our toilets are clean and we have the right hygiene equipment.”

Azad’s family now washes their hands with the “tippy tap” that they learned how to make in Module One of WaSH, which now hangs near their toilet: “We learned that the ‘tippy tap’ has four benefits: washing our hands removes bacteria, using a ‘tippy tap’ saves water, it helps you save on soap and it helps keep the soap safe from rain and bacteria.”

Azad has shared the knowledge he learned at WaSH with others in his village, including one of his neighbours who had a child

that was always ill with diarrhoea. When he learned that she was giving food to her child without washing her hands first, he taught her the importance of ensuring cleanliness, especially before or after doing certain things such as handling food or using the toilet.

Besides hygiene and sanitation, Azad also learned how to obtain clean water through solar water disinfection. Water is poured into plastic bottles and left in the sun for the UV rays to disinfect and make the water safe to drink.

“Before attending the WaSH lessons, I kept water in plastic bottles,” he said. “But now, I understand that we must colour one side of the bottle black [to absorb sunlight] and keep it under the hot sun for several hours.”

This technique, which is easy and accessible, is able to provide families with safe drinking water.

Besides hygiene and sanitation, Azad also learned how to obtain clean water through solar water disinfection

* name has been changed

Afghanistan

HELPING TO DELIVER A GRANDCHILD

"When I arrived at my daughter's home, her pain had already begun. It was midnight, and we could not get to the clinic," said Mrs. Siamoy*. She had gone to be with her pregnant daughter who lived in a district called Sholgar to help with the birth. But Sholgar was a long way from the nearest clinic, and they simply could not make the journey. So Mrs. Siamoy got ready to help her daughter deliver the baby at home.

Mrs. Siamoy is a member of a BLISS (Birth Life Saving Skills) group. This training programme educates men and women on how to have safer and healthier pregnancies, how to respond to emergencies during deliveries and essential post-natal and infant care. In Afghanistan, mother and infant mortality rates are very high. Poverty, lack of education and health facilities located a considerable distance away are contributing factors. Many women end up giving birth at home with untrained attendants, and some women and babies do not survive.

Mrs. Siamoy had just completed the fifth lesson on delivering babies at home when she went over to help her daughter. She recalled what had been taught and went to prepare a clean place for the birth. Half an hour later, the baby was born.

"I learned from the BLISS lesson that we should first dry and wrap the baby and then cut the umbilical cord. I measured two fingers from the baby's navel and tied a string, then we tied a second string another two fingers along the cord. Then we cut between the two knots of string. Before this, we would cut the cord a long way from the baby," Mrs. Siamoy explained.

I learned from the BLISS lesson that we should first dry and wrap the baby and then cut the umbilical cord

She also learned to cut the cord with a clean bandage and some warm water. Then, she helped her daughter to put on clean clothes and told her to rest in a clean place: "I told my daughter that the first milk she produces is useful for the baby. I told her to breastfeed her baby and that breastfeeding reduces post-birth bleeding."

"I also told her not to put anything on the cut end of the baby's umbilical cord, like Vaseline or ash," she added. "This could cause an infection that could travel to the navel via the cord."

The next morning, both women took the baby to the clinic for vaccinations. Mrs. Siamoy is happy that she could help her daughter give birth safely with the knowledge she gained from BLISS.

Kyrgyzstan

OVERCOMING MATERNAL HEALTH MISCONCEPTIONS

Nura* was pregnant when she began to experience severe swelling in her body and increasing blood pressure levels. The local midwife recognised that Nura was suffering from pre-eclampsia, a complication during pregnancy that could cause damage to organs and adverse effects on both the mother and baby.

The respected older women in the village gave Nura the advice they had been given when they were pregnant: to restrict salt and fluid intake. But Nura knew that this advice, although well-meaning, was inaccurate. Earlier in her pregnancy, she had attended a pregnancy and childbirth seminar organised by Operation Mercy's implementing partner, Crosslink Development International. At this seminar, she learned that it is important to drink plenty of water during pregnancy and to not eliminate salt from her diet.

She also learned that increasing protein in her diet can help to prevent preeclampsia; as one of the early signs of preeclampsia is excess protein in the urine, many have mistakenly believed that, to prevent preeclampsia, pregnant women should avoid protein.



With this knowledge in hand, it is hoped that Nura and others who participated in the seminar will bring it back to share with their communities. Lack of access to proper information about health and reliance on old wives' tales can be harmful. In remote areas like Nura's village, good medical care is often not available or very difficult to access. Educating disadvantaged communities about their health does not only prevent illnesses and improve their wellbeing, but it can also save lives.



Tajikistan

THE MIRACLE OF LIFE

When Nargis* became pregnant with her third baby, her in-laws were unhappy. They did not think that she could manage another child, as her husband did not have a job and they were already struggling financially. After hearing the discouraging comments and feeling hopeless in their current situation, Nargis and her husband decided to abort the baby.

On the day of the scheduled abortion, Nargis made her way to the hospital. Along the way, she met a lady named Maftuna*, and they began a conversation. Nargis shared that she was going for an abortion and told Maftuna of the struggles and challenges that had led to that decision. Maftuna, who is the wife of an Operation Mercy worker, told Nargis to wait for her. She quickly ran home and grabbed the book *Miracle of Life* to give to Nargis, who then decided to return home instead of going to the hospital.

Maftuna knew about the book through one of Operation Mercy's community health trainers. She herself went through Operation Mercy's general health and pregnancy lessons, as the trainers do not only work with the local women in the village but also the wives of Operation Mercy staff.

That evening, Maftuna visited Nargis at her home and shared with her what she had learned at those lessons. Nargis later spent the rest of the night looking through the *Miracle of Life* book. She found the book, with its simple explanations and photos, interesting. The book described the development of pregnancy, from fertilisation to conception to birth, and included information on post-natal mother and baby care. Nargis also learned from the book that, not only is abortion wrong, but it can also cause health problems to the woman and affect her mental and emotional health.

Within Nargis' community, it was not uncommon for women to undergo abortions: "People in my community, especially women, should really think carefully about abortion before going ahead with it," she said, as not many were aware of the dangers and health implications of an abortion. Ultimately, the book opened her eyes to what a pregnancy truly is: a miracle of life.

Nargis decided to continue with the pregnancy and has since given birth to her baby.

* name has been changed



TOUCH POINT: Vocational Training & Character Formation

Giving women the skills and support they need to step into the workforce does not only provide them with financial independence, but it also improves their self-esteem and sense of worth. More importantly, it gives them hope for the future. In the countries where Operation Mercy does Vocational Training & Character Formation, poverty and inactivity in the workforce leave women at a disadvantage, especially when they lose their husbands. Our programmes focus on vocational skills, business know-how and personal development, with the goal of employability and entrepreneurship. We also work with young people in the areas of life skills and personal and career development, enabling them to identify practical ways to improve their lives and the circumstances of their families and communities, and to give them hope and confidence in a better future.

Vocational training is implemented in North Macedonia and Mauritania, but it is also a sub-component in many Self-Help Groups and Community Based Rehabilitation programmes.

Total direct participants in the programmes: 503
Total (approx.) number of people impacted: 2 500

North Macedonia

A JOURNEY FROM DESPAIR TO HOPE

Here in the *laxhe* (neighbourhood), when a husband dies or there is a divorce, life often comes to an end for the woman. Rumours and gossip take a hold of the woman's life. Many women in this situation end up hiding at home, afraid to venture out because of the shame. Some choose to let go of their children, to better their chances at remarrying. For those who choose to stay with their children, they are forced to survive on a meagre support given by the government. It gets worse, however, when the husband commits suicide.

That was the predicament **Edmira*** found herself in—a predicament that took a turn for the worse when her father was diagnosed with a fast-metastasising cancer soon after and died. Her father had been her pillar of strength and support, and now he was gone too. Edmira's family began to unfairly accuse her, saying that it was her fault that both men were dead, even her father's, for she had caused him stress. Now, she was left with the

massive debts her late husband had left behind, and she risked further public shame by trying to raise the money needed via Facebook to pay it off.

When Edmira heard about Operation Mercy's STEP (Skills Training, Empowerment and Practice) programme at a presentation at a local school, she was curious. STEP is a *zanaet*, or work-skills training, that encourages women to recognise their value and skills, and to take the step into the workforce. This is in a context where 88% of women are unengaged with work outside of the home and family obligations, making them vulnerable when their husbands abandon them or die.

STEP is a *zanaet*, or work-skills training that encourages women

The programme seemed to offer some hope to Edmira, even with her dire situation. With the encouragement of the staff at the presentation, she signed up for the admissions interview. Edmira was a natural at make-up, and although she had no formal training, she had always been interested in becoming a make-up artist. She had also done some work privately and showed potential in hairdressing.

Edmira was accepted into the programme, but another obstacle now stood in her way—she was unable to get childcare for her children during the training sessions. But one of the STEP trainers was adamant that Edmira should not miss out, so Operation Mercy facilitated childcare on-site for her. And so, she took the step and began her STEP journey.

During the course, Edmira blossomed in her chosen area of hairdressing. STEP equipped her with life, business and trade skills. She also enjoyed the nurturing community of fellow STEP participants, where honesty and trust are key and the environment is gossip-free. Edmira did well and received commendations from her hairdressing school, which is one of the more prominent ones in the region. This boosted her confidence, and she signed on to do the make-up track also offered by the school.

Edmira was no longer the same woman who showed up at the STEP interview, downcast and without hope. Against all odds, she has found her path towards financial dependence, realising her dreams and finding true friendship and support along the way.

Mauritania

HELPING YOUNG PEOPLE AT THE CROSSROADS

During a one-month vocational training course, one of the students accidentally broke a part of an engine he was working on. He became very worried and upset.

“What is the most important thing when you make a mistake or break something?” the trainer asked the room. Six young faces in the class looked back at him.

“The most important thing is what you have learned from it,” the trainer told them.

The six youths in the room had either failed the national grade 12 high school examinations or dropped out of school. Some were struggling with personal issues, hardship or simply had no motivation or direction in life. While the training provided practical skills, there was also a focus on character development.

One of the students wrote this in the survey at the end of the course: “I am more positive in my thinking. I learned a lot about personalities, and this has helped me to avoid chaos. I hope to become a successful teacher one day.”

Another wrote: “This course helped me change my thinking...I no longer think so negatively. I am able to overcome obstacles.”

A student who failed his grade 12 exams had gone on to start a grocery shop in the family home. He said the course encouraged him to persevere in achieving his goal. A young woman, who came from a wealthy family, told us that she wished to share what she has learned with others.

“For many young people this is a crossroads in their lives. Many become worried and confused, because they do not know what to do or what to choose,” she said. But the lessons taught in the course “help us to cross that crossroad and to make wise choices while considering the consequences”.

Most, if not all, of the students have made mistakes with some of their life choices. But as the trainer said and would later repeat throughout the course, “The most important thing is what you have learned from your mistakes.”





TOUCH POINT: Sport and Development

Operation Mercy has worked with partner organisations to develop sport programmes that support the inclusion of people with disabilities, give hope and energy to refugee women and help male refugees to manage their behaviour and families. Sport and development programmes are currently being run in Northern Iraq, Jordan, Tajikistan (as a sub-component in Community Health and Community Based Rehabilitation projects) and North Macedonia (in the Health and Hope project).

Total participants in the programmes: 601

Total (approx.) number of people impacted: 3 000

Northern Iraq

FINDING HOPE THROUGH FITNESS

When her neighbours first invited Rosa* to attend Operation Mercy's fitness classes in one of the Syrian refugee camps, she was struggling with the social stigma and the physical and emotional effects of being childless. At that time, she had been married for six years, and doctors had given her various medicines and fertility treatments, but nothing worked. Rosa began to lose all hope of ever becoming a mother. Constant reminders of her inability to conceive caused her to withdraw from the people around her, and she became very lonely. People would tell Rosa that her husband would surely take on a second wife if she failed to get pregnant. This led to her gaining a lot of weight, and her unstable emotions caused her to have bouts of aggression and exhaustion that negatively affected her marriage.

"Before coming to fitness, I was hopeless, but after coming here, I received great hope," Rosa said, looking back.

She remembered the first day she attended the class: "Everyone was treating each other kindly. Everything was well organised, and the atmosphere was full of love."

***Before coming to fitness,
I was hopeless, but after
coming here, I received
great hope***

With her husband's support, Rosa regularly attended the class and continued even through the hot summer months. During this time, she began to experience improvements: she lost her excess weight, made new friends and became socially and emotionally healthier.

Rosa said: "My life changed a lot emotionally because I met many friends, and this made me feel much better. I am now a social person who speaks and listens to people, tells jokes and throws my embarrassment far away! I lost about 20 kilos...I lost a lot of weight! Many people were amazed and couldn't recognise me. They were surprised and couldn't believe that it was me...Even my husband keeps telling me that my body and mood are better now and that I often laugh and joke!"

She added: "I went to the doctor, and he was also amazed. He couldn't believe how much I had changed. Not only did I lose weight, [but also] he could see that there was joy in me."

The doctor did a check-up on Rosa and reported that her hormone levels are back to normal and that everything appears to be in order.

Jordan

ONCE STRANGERS, NOW A BAND OF BROTHERS

When Samir* did not show up for his regular Keystone group meeting, the group's coach explained that Samir was currently at a memorial service for his brother, who had died of cancer. When the group heard this, five of them decided to go to the memorial service instead.

Under different circumstances, this would not be unusual, but in this case, it was significant. Three of the five men who chose to go were Muslims, while Samir and his late brother were Orthodox Christians. They were willing to put aside their religious differences and step into a church to show support to a fellow Keystone group member who has now become their friend.

This is one of the visible effects of the Keystone programme: men, who were once strangers, form into bands of brothers, despite socio-economic, religious or other differences that have once kept them apart.

The Keystone programme was created when Operation Mercy saw many refugee men in Jordan struggling with issues such as unemployment, poverty, trauma and lack of self-esteem. Many resort to unhealthy or destructive

means to cope, such as isolating themselves, doing nothing or smoking excessively. Keystone gives the men an opportunity to improve their physical, mental and social health through the combination of exercise, supportive community and positive input.

Keystone groups meet twice a week for 90 minutes. The first 30 minutes is spent discussing life skills and struggles, identifying community resources and coming up with solutions to problems. It is a safe space for the men to share their hopes and fears, hold each other accountable and help each other overcome. After that, the coach leads them through a fun but challenging 60-minute workout, which requires no exercise equipment. This helps the men release stress and improve their health, as they cheer and encourage each other on.

Many of the men have experienced changes in their lives through Keystone. The physical activities and supportive relationships have further reinforced positive behaviours in other areas of their lives, including a positive impact on their families.



* name has been changed

Appendix I:
Annual Fincancial Report 2019

Operation Mercy
Org nr 826001-5279

Årsredovisning för räkenskapsåret 2019

Annual Report for the year 2019

Styrelsen avger följande årsredovisning.
The Board of Directors hereby submit the following Annual Report.

Innehåll / Contents	Sida / Page
- Förvaltningsberättelse / management report	1 - 5
- Resultaträkning / profit and loss statement	6
- Balansräkning / balance sheet	7
- Noter / notes	8 - 14
- Underskrifter / signatures	15

Om inte annat särskilt anges, redovisas alla belopp i svenska kronor. Uppgifter inom parentes avser föregående år.

All figures are shown in SEK, if nothing else is specified. Figures in brackets concern prior years.

Förvaltningsberättelse / Management Report

Allmän information om verksamheten / General information about operations

Operation Mercy är en internationell biståndsorganisation med huvudkontor i Örebro, Sverige. Vårt syfte är att genom samarbete med andra arbeta för att öka kapaciteten och främja samhällsengagemanget genom bistånds- och utvecklingsprojekt som bidrar till att inge hopp och att förändra både andras och våra egna liv.

Operation Mercy is an international relief and development organization headquartered in Örebro, Sweden. Our purpose is to work in partnership with others to restore hope, grow capacity, and promote community through relief and development initiatives that help transform lives, including our own.

Ekonomi / Finance

Det Internationella kontoret i Sverige (IO), avslutade år 2019 med ett litet överskott, vilket vi är mycket tacksamma för. Vi fortsätter att sträva efter att minska våra kostnader samtidigt som vi fokuserar på att öka andelen "ospecificerade gåvor" för att kunna täcka IOs administrations- och supportkostnader.

Våra insamlade medel för projekt är bättre även om vi ofta har brist på ekonomiska resurser.

In 2019 the International Office (IO) in Sweden ended the year with a small surplus, for which we are very grateful. We need to continue to seek to reduce costs, while focussing on raising 'un-restricted funding' to cover the administrative and support expenses at the IO.

Our project funding is in better shape than that of the IO, though even here we are often pressed for resources.

Styrelse och Ledning / Board and governance

Styrelsen består av sju ordinarie ledamöter, två adjungerade ledamöter och den internationella direktören som ex officio-medlem. Styrelsen representerar en mångfald vad gäller kön, ålder och nationalitet, även om antalet kvinnor sjönk under 2019. Vi hoppas kunna vända detta 2020. Styrelsen hade fyra sammanträden samt ett virtuellt styrelsemöte under 2019, inklusive det konstitutionella styrelsemötet efter årsstämman och ett styrelsemöte för överlämnandet av det internationella ledarskapet.

I december 2019 genomfördes en styrelseutbildningsdag.

The board consists of seven regular members, two non-voting partner members and the international director as an ex-officio member. It continues to be diverse in gender, age, and nationality, even though the number of women went down in 2019. We hope to reverse this in 2020.

The board met four times in person and once virtually in 2019, including the constitutional board meeting after the annual general meeting and hand-over meeting for the international director.

In December 2019 we conducted a board training day.



Viktiga händelser under räkenskapsåret / Significant events during the financial year

Operation Mercy fortsätter att fokusera sitt arbete inom områden där få hjälporganisationer arbetar, vilket medför både fördelar och utmaningar. Vi har skicklig personal och expertis i den utmanande miljön i länder med övervägande muslimsk tro, i övergångar (post-sovjet), pågående konflikter eller efter konflikt. Vi främjar och utövar rättighetsbaserade tillvägagångssätt i miljöer där mänskliga rättigheter ofta inte ses som ett önskvärt resultat; samtidigt ser vi ett djupt behov av hjälp som bygger på trovärdering som kan omfamnas av både muslimer och kristna.

Vi hade ett utmanande år i Iran. Till slut ledde bristen på personalkapacitet till beslutet att stänga vårt kontor i Teheran. Det iranska teamet hade stora pågående projekt: det ena avslutades under sommaren, det andra i december. Inkomstbortfallet specifikt för dessa projekt och relaterade medel från SMC för Örebro-kontoret återspeglas i den övergripande finansiella rapporten.

Vi står också inför ett rättsfall i Tadzjikistan. Anklagelsen är efter flera månader fortfarande oklar och har inte varit transparent. Vi fortsätter att vara hoppfulla att situationen kan lösas till vår fördel. Vi sålde en stor anläggningstillgång i Tadzjikistan, vilket visar organisationens totala inkomst, och det kan ha utlöst utredningen av vår verksamhet.

Diskussionen och utredningen om vår föredragna framtid ledde fram till NAV-projektet vars syfte är att att komma fram till en strategisk organisationsutvecklingsplan. En givare för detta projekt hittades och medel erhöles (se nedan).

Andrea Vogt, den associerade internationella direktören, utnämndes till den nya internationella direktören i maj. Hon tog över rollen den 1 september 2019. På grund av sin familjesituation tillåter styrelsen den internationella direktören att bo i Tyskland och kommunicera med landskontoren och det internationella kontoret virtuellt samt genom regelbundna besök.

Operation Mercy continues to focus its work in areas neglected by many other aid organizations, which brings benefits and challenges. We have excellent staff and expertise in the challenging setting of countries of predominantly Muslim faith, in transition (post-soviet), current or post-conflict settings. We promote and practice rights-based approaches in settings where Human Rights are often not seen as a desirable outcome; at the same time we see a deep need for aid that is based on faith values that can be embraced by Muslims and Christians alike.

We had a challenging year in Iran. In the end, due to the lack of personnel capacity, this led to the decision to close our office in Tehran. The Iranian team were implementing large projects: one was closed in the summer, the other in December. The loss of income specifically for these projects and the related funds from SMC for the Örebro office, is reflected in the overall financial report.

We are also facing a court case in Tajikistan. The accusation, even after many months, is still unclear and not transparent. We continue to be hopeful that the situation can be resolved in our favour. We sold a large fixed asset in Tajikistan, which shows in the overall income of the organization, and this might have triggered the investigation into our activities.

The preferred future discussion moved into the NAV project for a strategic organizational development plan. A donor for this project was found and funds were received (see below).

Andrea Vogt, the associate international director, was appointed as the new international director in May. She took over the role on the 1st of September 2019. Due to her family situation the board is allowing the international director to live in Germany and communicate with the country offices and the international office virtually and through regular visits.

MHE

Viktiga händelser efter räkenskapsåret / Significant events after the financial year

Operation Mercy mottog ett bidrag på 150 000 USD för vår strategiska organisationsutveckling för 2020 och arbetar nu för att genomföra projektplanen och sätta nyckeltal som kommer att övervakas noggrant av styrelsen.

En av våra ordinarie styrelseledamöter avgick av personliga skäl i februari 2020.

Vi har förfrågningar om att delta i projekt och öppna nya kontor i Jemen och Syrien. Mot bakgrund av detta bedömer vi noggrant kapaciteten hos det internationella kontoret, de potentiella partnerna och säkerhetssituationen på de föreslagna platserna.

Sedan mars 2020 påverkar Corona-krisens fulla effekter oss, precis som andra organisationer. Många aktiviteter baserade på gruppsamlingar har avbrutits, och i många länder är all personal isolerade/i karantän. På givarsidan är många, inklusive vi, rädda för att den ekonomiska krisen efter den medicinska kommer att leda till minskat givande. Samtidigt söker vi sätt att bekämpa krisen med projekt och program och arbetar med att bedöma behov och möjligheter på detta område.

Operation Mercy received a grant of 150,000 USD for our strategic organizational development for 2020 and is now working towards the implementation of the project plan and setting Key Performance Indicators (KPI) that will be monitored closely by the board.

In February 2020, one of our regular Board Members resigned for personal reasons.

We have requests to engage in projects and new offices in Yemen and Syria. In light of this we are carefully assessing the capacity of the International office, the potential partners and the security situation in the suggested locations.

Since March 2020 the full impact of the Corona Crisis is affecting us, just as it is any other organization. On the programme side many activities based on group gatherings have been suspended, and in many countries all staff are in lock down. On the donor side many, including us, fear that the economic crisis following the medical one, will result in decreased giving. At the same time, we seek to respond to the crisis with specific programming and are currently assessing the needs and opportunities in this area.

MUE

Resultat / Results

I slutet av 2019 hade vi 58 internationella volontärer och 253 lokalt anställda runt om i världen, som fortsatte att leverera högkvalitativt projektarbete och förbättra livslängden för över 496 000 projektmottagare i 10 länder. De arbetar i en rad samhällsutvecklingsprojekt med inriktning på personer med funktionsnedsättning, kvinnor, samhällshälsa, hållbart jordbruk, yrkesutbildning och läskunnighet samt idrott.

Cirka 56% av våra projektdeltagare var kvinnor.

Våra internationella volontärer donerade cirka 57 982 timmars professionella tjänster under 2019, vilket baserat på Sveriges genomsnittliga timlön motsvarar över 10 miljoner kronor i volontärarbete.

At the end of 2019 we had 58 international volunteers and 253 local employees around the world, who continued to deliver high quality project work, improving the lives of over 496 000 project beneficiaries in 10 countries. They are involved in an array of community development projects focusing on people with disabilities, women, community health, sustainable agriculture, vocational training and literacy, as well as sport.

Approximately 56% of our direct project participants were women.

Our international volunteers donated approximately 57 982 hours of professional services during 2019 which, based on Sweden's average hourly salary¹, translates to over 10 Million SEK of volunteer labour.

MNE

¹ <https://tradingeconomics.com/sweden/wages>

Flerårsöversikt / Multi-year overview

	2019	2018	2017	2016	2015
<u>Revenue and Cost Analysis / Intakts- och kostnadsanalys (tkr)</u>					
Gifts / Insamlade medel	5 726	8 125	16 241	21 121	22 544
Remaining balance brought forward / Årets resultat efter förändring av ändamålsbestämda medel	222	-55	517	-353	230
<u>Financial status / Ekonomisk ställning</u>					
Restricted funds / Eget kapital för särskilda ändamål	8 929	7 674	7 357	9 383	7 509
Surplus brought forward / Fritt eget kapital	1 201	979	1 034	517	870
Solidity / Soliditet %	59	63	77	82	75

Eget kapital / Equity

	Restricted funds / Ändamåls- bestämda medel	Profit/loss brought forward / Balanserat kapital	Total equity / Totalt eget kapital
Opening balance / Ingående balans	7 674 174	979 382	8 653 556
Reclassification of Restricted funds / omklassificering av ändamålsbestämda medel			
Change in Restricted funds / Årets förändring av ändamålsbestämda medel	1 255 771		1 255 771
Deficit/surplus for the year / Årets resultat		<u>221 564</u>	<u>221 564</u>
Closing balance / Utgående balans	8 929 945	1 200 946	10 130 891

MHE

Operation Mercy
826001-5279

Profit and loss statement / Resultaträkning	Note / Not	2019	2018
Revenues of the association / Föreningens intäkter	1		
Donations / Gåvor	2, 3	4 647 728	6 528 153
Grants / Bidrag	4	10 281 476	10 322 095
Other income / Övriga verksamhetsintäkter		697 447	2 652 928
Sale of fixed assets / Försäljn av anläggning tillg		4 588 634	-
Total revenues of the association / Summa verksamhetens intäkter		<u>20 215 285</u>	<u>19 503 176</u>
Costs of the association / Föreningens kostnader	3		
Operational costs for projects / Ändamålskostnader		-17 411 778	-18 681 879
Fundraising and marketing costs / Insamlings- och marknadsföringskostnader	6	-17 863	-65 470
Administration costs / Administrationskostnader	6, 7, 8	-1 368 015	-2 812 574
Total costs of the association / Summa verksamhetens kostnader		<u>-18 797 656</u>	<u>-21 559 923</u>
Results of operations / Verksamhetsresultat		1 417 629	-2 056 747
Results from financial investments / Resultat från finansiella poster			
Other interest income and similar profit/loss items / Övriga ränteintäkter och liknande resultatposter		59 705	67 191
Total income from financial investments / Summa finansiella intäkter		<u>59 705</u>	<u>67 191</u>
Net profit / loss for the year / Årets resultat		<u>1 477 334</u>	<u>-1 989 556</u>
Change in Restricted funds / Förändring av ändamålsbestämda medel			
Profit / loss for the year according to the profit and loss statement / Årets resultat enligt resultaträkningen		1 477 334	-1 989 557
Change in Restricted funds / Förändring av ändamålsbestämda medel		-1 255 770	1 934 905
Remaining balance brought forward / Årets förlust efter fördelning		<u>221 564</u>	<u>-54 652</u>

UHE

Balance sheet / Balansräkning	Note / Not	2019-12-31	2018-12-31
Assets / Tillgångar			
Fixed assets / Anläggningstillgångar			
Equipment / Inventarier, verktyg och installationer	9	364 761	605 787
Total fixed assets / Summa anläggningstillgångar		<u>364 761</u>	<u>605 787</u>
Financial assets / Finansiella anläggningstillgångar			
Long term loans receivable / Långfristiga fordringar		1 683 934	-
Total financial assets / Summa finansiella anläggningstillgångar		<u>1 683 934</u>	-
Current Assets / Omsättningstillgångar			
Prepaid expenses and accrued income / Förutbetalda kostnader och upplupna intäkter		9 687	29 397
ICH Balance / Fordran ICH		685 954	890 497
Cash and bank balances / Kassa och bank		14 409 261	12 269 620
Total Current Assets / Summa omsättningstillgångar		<u>1 5104 902</u>	<u>13 189 514</u>
Total Assets / Summa tillgångar		<u>17 153 597</u>	<u>13 795 301</u>
Equity and Liabilities / Eget kapital och skulder			
Equity / Eget kapital			
Restricted funds / Ändamålsbestämda medel		8 929 945	7 674 174
Surplus brought forward / Balanserat kapital		979 382	1 034 034
Deficit/Surplus for the year / Årets resultat		221 564	-54 652
Total Equity / Summa eget kapital		<u>10 130 891</u>	<u>8 653 557</u>
Current Liabilities / Kortfristiga skulder			
Accounts payable / Leverantörsskulder		51 017	40 410
Liabilities of grants not used / Skuld av erhållna ej nyttjade bidrag	5	4 734 787	2 881 355
Other liabilities / Övriga skulder		178 540	139 938
Accrued expenses and deferred income / Upplupna kostnader och förutbetalda intäkter		2 058 362	2 080 041
Total Current Liabilities / Summa kortfristiga skulder		<u>7 022 706</u>	<u>5 141 744</u>
Total Equity and Liabilities / Summa eget kapital och skulder		<u>17 153 597</u>	<u>13 795 301</u>

WHE

Noter / Notes

Not / Note 1 Redovisnings- och värderingsprinciper / *Accounting and valuation principles*

Årsredovisningen upprättas med tillämpning av årsredovisningslagen (1995:1554) och Bokföringsnämndens BFNAR 2012:1 Årsredovisning (K3).
Redovisningsprinciperna är oförändrade jämfört med föregående år

The annual report has been prepared in accordance with the Swedish Annual Accounts Act (1995:1554) and the Swedish Accounting Standards Board's (BFN) rule BFNAR 2012:1 Annual report (K3).

The accounting principles remain unchanged when compared to the previous year.

Resultaträkningen / Statement of financial activities

Verksamhetsintäkter / Programme service revenue

Endast det inflöde av ekonomiska fördelar som föreningen erhållit eller kommer att erhålla för egen räkning redovisas som intäkt. Intäkter värderas, om inget särskilt anges nedan, till verkliga värdet av det som erhållits eller kommer att erhållas.

Only the inflow of economic benefits that the organization has received or will receive on its own account are recognised as revenue. Unless otherwise indicated below, revenue is measured at the fair value of what has been received or will be received.

Gåvor och bidrag / Donations and grants

En transaktion i vilken föreningen tar emot en tillgång eller en tjänst som har ett värde utan att ge tillbaka motsvarande värde i utbyte är en gåva eller ett erhållet bidrag. Om tillgången eller tjänsten erhålls därför att organisationen uppfyllt eller kommer att uppfylla vissa villkor och om organisationen har en skyldighet att återbetala till motparten om villkoren inte uppfylls, är det ett erhållet bidrag. Är det inget bidrag är det en gåva.

Any transaction through which the organization receives an asset or a service that has a value and does not provide corresponding value in return is a donation or a grant received. If the asset or service is received because the organization has fulfilled or will fulfill certain conditions and if the organization has an obligation to repay the counterparty if the conditions are not fulfilled, it is considered a grant received. If it is not a grant, it is a donation.

Gåvor / Donations

Gåvor redovisas enligt huvudregeln som intäkt när de erhålls. En gåva som intäktsförts redovisas antingen som en tillgång eller en kostnad beroende på om gåvan förbrukas direkt eller inte. Övriga gåvor redovisas som omsättningstillgångar. Gåvor värderas som huvudregel till verkligt värde.

Donations are, as a main principle, recognised as revenue when received. A donation recognised as revenue is accounted for as an asset or a cost, depending on whether the donation is used directly or not. Other donations are recognised as current assets. Donations are, as a main principle, recognised at fair value.

MHE

Bidrag / Grants

Bidrag redovisas som intäkt när villkoren för att erhålla bidraget har uppfyllts. Erhållna bidrag redovisas som skuld till dess villkoren för att erhålla bidraget uppfylls. Bidrag som erhållits för att täcka vissa kostnader (t.ex. för administration) redovisas samma räkenskapsår som den kostnad bidraget är avsett att täcka. Erhållna bidrag värderas till det verkliga värdet av den tillgång som organisationen fått eller kommer att få.

Grants are recognised as revenue when the conditions for receiving the grant have been fulfilled. Grants received are recognised as liabilities until the conditions for receiving the grant have been fulfilled. Grants received to cover certain costs (for example, for administration) are recognised in the same fiscal year as the cost the grant is intended to cover.

Leasing / Leasing

Föreningens samtliga leasingavtal redovisas som operationella, d v s leasingavgiften (inklusive första förhöjd hyra) redovisas linjärt över leasingperioden.

All the organization's leases are accounted for as operating leases, that is, the leasing charge (including the first increased rent) is accounted for on a straight-line basis over the term of the lease.

Inkomstskatt / Income tax

Föreningen är befriad från inkomstskatt i sin ideella verksamhet eftersom den uppfyller kraven som samhällsnyttig enligt skattelagstiftningen.

The organization is released from income tax in its non-profit activities because it fulfills the conditions of being a benefit to society according to the Swedish tax legislation.

Balansräkningen / Balance Sheet

Tillgångar, skulder och avsättningar värderas till anskaffningsvärde om inget annat anges nedan.

Assets, liabilities and provisions are measured at acquisition value, unless otherwise indicated below.

UHE

Materiella anläggningstillgångar / Property, plant and equipment and intangible non-current assets

Materiella anläggningstillgångar värderas till anskaffningsvärde minskat med avskrivningar enligt plan. Avskrivning sker linjärt över tillgångens beräknade nyttjandeperiod. Följande avskrivningstider tillämpas:

Datautrustning	3 år
Övriga inventarier	5 år

Property, plant and equipment and intangible non-current assets are measured at acquisition cost less depreciation according to the register. Depreciation is applied on a straight-line basis over the estimated useful life of the particular asset. The following periods of depreciation are applied:

<i>Computers</i>	<i>3 years</i>
<i>Other Equipment</i>	<i>5 years</i>

Fordringar / Receivables

Fordringar värderas individuellt till det belopp som beräknas inflyta.

Receivables are measured individually at the amount that is expected to be received.

Utländska valutor / Foreign currencies

Fordringar och skulder i utländsk valuta värderas till balansdagens kurs.

Receivables and liabilities in foreign currencies are measured at the rates on the balance sheet date.

Ändamålsbestämda medel / Restricted funds

I posten Ändamålsbestämda medel i eget kapital redovisas ännu inte förbrukade gåvor och andra ändamålsbestämda medel. Se även noten till eget kapital.

The heading Restricted funds in equity includes donations not yet spent and other Restricted funds. See also the Equity note.

MHE

Not 2 Donations / Gåvor

	<u>2019</u>	<u>2018</u>
<i>Donations according to the profit and loss statement / Gåvor redovisade i resultaträkningen</i>		
Unrestricted donations / Fria gåvor	570 673	892 193
Donations to restricted funds / Ändamålsbestämda gåvor	<u>4 077 255</u>	<u>5 635 960</u>
Total / Summa	<u>4 647 728</u>	<u>6 528 153</u>
<i>Donors / Givare</i>		
Individual donors / Allmänhet (%)	31	23
Organisational donors / Andra organisationer (%)	69	77
<i>Sources / Givare</i>		
Other countries / Andra länder (%)	39	88
Sweden / Sverige (%)	61	12

Not 3 Volunteers / Volontärer

De internationella volontärerna har bidragit med 57 982 arbetstimmar under 2019.

The international volunteers who have contributed 57 982 work hours during 2019.

MHE

Not 4 Grants / Bidrag

	<u>2019</u>	<u>2018</u>
<i>Public grants / Offentliga bidrag</i>		
Grants from SMC / Bidrag från SMC	3 058 396	3 830 897
Grants from Läkarmissionen / Bidrag från Läkarmissionen	870 000	798 045
Grants from Vatten åt alla / Bidrag från Vatten åt alla	143 200	138 100
Interact Evangeliska Frikyrkan	49 400	40 000
Svenska alliansmissionen	186 833	81 868
Foreign Grants / bidrag från utlandet	<u>5 973 647</u>	<u>5 433 185</u>
	<u>10 281 476</u>	<u>10 322 095</u>

Breakdown of Foreign Grants / Fördelning av utländska bidrag

EO Metterdaad	-	1 599 124
Hilfe für Mensch und Kirche (HMK)	145 712	1 431 579
KindernotHilfe (KNH)	1 228 177	1 488 438
PC USA	-	139 196
Pristach Charitable Foundation	-	35 714
SRG	964 055	56 848
TEAR AU	746 075	681 286
Tearfund UK	544 799	-
Trustbridge	210 249	-
Other Foreign Grants (incl 3300)	<u>2 134 580</u>	-
	<u>5 973 647</u>	<u>5 433 185</u>

MHE

Not 5 Liabilities of grants not used / Skuld erhållna ej nyttjade bidrag

	<u>2019</u>	<u>2018</u>
Opening balance / Ingående balans	2 881 355	392 513
Opening balance 9195 / Ingående balans 9195		1 405 996
Received during the year / Erhållet under året	9 041 218	11 419 638
Used during the year / lanspråktaget under året	<u>-7 187 786</u>	<u>-10 336 792</u>
Closing balance / Summa utgående balans	<u>4 734 787</u>	<u>2 881 355</u>

Specification of closing balance / Specifikation av utgående balans

Grants from SMC / SMC-bidrag	1 140 991	1 002 206
Grants from SRG / Bidrag från SRG	563 068	822 352
Grants from Trustbridge / Bidrag från Trustbridge	1 920 131	688 073
Grants from KNH / Bidrag från KNH	258 115	-
Grants from Tearfund UK / Bidrag från Tearfund UK	743 075	-
Other received grants / andra erhållna bidrag	<u>109 407</u>	<u>368 724</u>
Total / Summa	<u>4 734 787</u>	<u>2 881 355</u>

Not 6 Other external expenses / Övriga externa kostnader

	<u>2019</u>	<u>2018</u>
Administration expenses / Administrationskostnader	420 738	6 026
Personnel expenses / Personalkostnader	601 560	-
Public relation expenses / Reklam o PR	17 863	65 470
Business travel expenses / Resekostnader	209 568	127 062
Other expenses / Övriga kostnader	<u>136 148</u>	<u>2 679 486</u>
	<u>1 385 877</u>	<u>2 878 044</u>

Fr o m 2019 började vi fördela kostnaderna per verksamhetsfunktion och kostnadsställe, så att det i fortsättning blir mer rättvisande redovisning. Tidigare år redovisades administrationskostnader generellt utan fördelning, och de var inte baserade på kostnadsställe eller verksamhetsfunktion.

De två olika metoderna att redovisa ger förklaring till att övriga administrationskostnader 2019 blev mycket mindre jämfört med 2018.

As of 2019 we are breaking down expenditures per function and cost center, so that the reporting is more accurate. In previous years, the total of administration expenses was not divided per cost center or operational function.

These two different methodologies explain why it shows that the total of other administration costs is much lower in 2019 when compared to 2018.

MHE

Not 7 Employees / Personal

Vid slutet av 2019 hade organisationen i Sverige två anställda.
At the end of 2019 the organization had two direct employees in Sweden

Not 8 Operational lease agreements / Operationella leasingavtal - leasetagare

	<u>2019</u>	<u>2018</u>
Future lease fees which shall be charged according to non-terminable lease agreements: / Framtida minimileaseavgifter som ska erläggas avseende icke uppsägningsbara leasingavtal:		
Within 1 year / Förfaller till betalning inom ett år	37 500	37 500
1-5 years / Förfaller till betalning senare än ett men inom fem år	-	-
Lease cost during the year / Under perioden kostnadsförda leasingavgifter	37 500	37 500

Föreningen hyr kontorslokaler. Avtalet löper på 3 år i taget och sträcker sig i dagsläget till 2020-12-31. Uppsägningstiden är 9 månader.

The organization has rental for office premises. The agreement carries at 3 years at a time. Right now the agreement carries to 2020-12-31. Cancellation time is 9 months.

Not 9 Equipment / Inventarier

	<u>2019-12-31</u>	<u>2018-12-31</u>
Opening acquisition value / Ingående anskaffningsvärde	1 739 392	1 717 221
Purchases for the year / Inköp	35 855	117 741
Sales or disposals for the year / Försäljningar och utrangeringar	<u>-132 166</u>	<u>-95 570</u>
Closing accumulated acquisition value / Utgående ackumulerade anskaffningsvärden	<u>1 643 081</u>	<u>1 739 392</u>
Opening depreciation / Ingående avskrivningar	-1 133 605	-823 194
Sales or disposals for the year / Försäljningar och utrangeringar	148 622	68 633
Depreciation for the year / Årets avskrivningar	<u>-293 337</u>	<u>-379 044</u>
Closing accumulated depreciation / Utgående ackumulerade avskrivningar	<u>-1 278 320</u>	<u>-1 133 605</u>
Closing residual value according to plan / Utgående redovisat värde	<u>364 761</u>	<u>605 787</u>

MME

Operation Mercy
826001-5279

15

Örebro 2020-05-27



Andrea Vogt
International Director

Wim Goudzwaard
Ordförande / *Chairman*

Johan Soderkvist

Bertil Engqvist

Martin Strom

Jensie Hall

Peter Lindvall

Our audit report was presented on 2020-05-27
Vår revisionsberättelse har lämnats 2020-

Öhrlings PricewaterhouseCoopers AB



Maria Hedlund
Auktoriserad revisor

Örebro 2020-05-27

Andrea Vogt
International Director



Wim Goudzwaard
Ordförande / Chairman

Johan Soderkvist

Bertil Engqvist

Martin Strom

Jensie Hall

OLME

Peter Lindvall

Our audit report was presented on 2020-
Vår revisionsberättelse har lämnats 2020-

Öhrlings PricewaterhouseCoopers AB

Maria Hedlund
Auktoriserad revisor

Operation Mercy
826001-5279

Örebro 2020-05-27

Andrea Vogt
International Director



Johan Soderkvist

Wim Goudzwaard
Ordförande / Chairman

Bertil Engqvist

Martin Strom

Jensie Hall

MHE

Peter Lindvall

Our audit report was presented on 2020-
Vår revisionsberättelse har lämnats 2020-

Öhrlings PricewaterhouseCoopers AB

Maria Hedlund
Auktoriserad revisor

Operation Mercy
826001-5279

Örebro 2020-05-27

Andrea Vogt
International Director

Wim Goudzwaard
Ordförande / *Chairman*

Johan Soderkvist



Bertil Engqvist

Martin Strom

Jensie Hall

WJHE

Peter Lindvall

Our audit report was presented on 2020-
Vår revisionsberättelse har lämnats 2020-

Öhrlings PricewaterhouseCoopers AB

Maria Hedlund
Auktoriserad revisor

Operation Mercy
826001-5279

15

Örebro 2020-05-13

Andrea Vogt
International Director

Wim Goudzwaard
Ordförande / *Chairman*

Johan Soderkvist

Bertil Engqvist



Martin Strom

Jensie Hall

MUE

Peter Lindvall

Our audit report was presented on 2020-
Vår revisionsberättelse har lämnats 2020-

Öhrlings PricewaterhouseCoopers AB

Maria Hedlund
Auktoriserad revisor

Operation Mercy
826001-5279

15

Örebro 2020-05-27

Andrea Vogt
International Director

Wim Goudzwaard
Ordförande / Chairman

Johan Soderkvist

Bertil Engqvist

Martin Strom

Jensie Hall



Peter Lindvall



Our audit report was presented on 2020-
Vår revisionsberättelse har lämnats 2020-

Öhrlings PricewaterhouseCoopers AB

Maria Hedlund
Auktoriserad revisor

Operation Mercy
826001-5279

Örebro 2020-05-27

Andrea Vogt
International Director

Wim Goudzwaard
Ordförande / *Chairman*

Johan Soderkvist

Bertil Enqvist

Martin Strom

Jensie Hall



Peter Lindvall

MHE

Our audit report was presented on 2020-
Vår revisionsberättelse har lämnats 2020-

Öhrlings PricewaterhouseCoopers AB

Maria Hedlund
Auktoriserad revisor

Appendix II:
Auditors Report

Revisionsberättelse

Till årsmötet i Operation Mercy, org.nr 826001-5279

Rapport om årsredovisningen

Uttalanden

Vi har utfört en revision av årsredovisningen för Operation Mercy för år 2019.

Enligt vår uppfattning har årsredovisningen upprättats i enlighet med årsredovisningslagen och ger en i alla väsentliga avseenden rättvisande bild av föreningens finansiella ställning per den 31 december 2019 och av dess finansiella resultat för året enligt årsredovisningslagen. Förvaltningsberättelsen är förenlig med årsredovisningens övriga delar.

Grund för uttalanden

Vi har utfört revisionen enligt International Standards on Auditing (ISA) och god revisionssed i Sverige. Vårt ansvar enligt dessa standarder beskrivs närmare i avsnittet *Revisorns ansvar*. Vi är oberoende i förhållande till föreningen enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för våra uttalanden.

Styrelsens ansvar

Det är styrelsen som har ansvaret för att årsredovisningen upprättas och att den ger en rättvisande bild enligt årsredovisningslagen. Styrelsen ansvarar även för den interna kontroll som den bedömer är nödvändig för att upprätta en årsredovisning som inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller på misstag.

Vid upprättandet av årsredovisningen ansvarar styrelsen för bedömningen av föreningens förmåga att fortsätta verksamheten. De upplyser, när så är tillämpligt, om förhållanden som kan påverka förmågan att fortsätta verksamheten och att använda antagandet om fortsatt drift. Antagandet om fortsatt drift tillämpas dock inte om styrelsen avser att likvidera föreningen, upphöra med verksamheten eller inte har något realistiskt alternativ till att göra något av detta.

Revisorns ansvar

Våra mål är att uppnå en rimlig grad av säkerhet om huruvida årsredovisningen som helhet inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller på misstag, och att lämna en revisionsberättelse som innehåller våra uttalanden. Rimlig säkerhet är en hög grad av säkerhet, men är ingen garanti för att en revision som utförs enligt ISA och god revisionssed i Sverige alltid kommer att upptäcka en väsentlig felaktighet om en sådan finns. Felaktigheter kan uppstå på grund av oegentligheter eller misstag och anses vara väsentliga om de enskilt eller tillsammans rimligen kan förväntas påverka de ekonomiska beslut som användare fattar med grund i årsredovisningen.

Som del av en revision enligt ISA använder vi professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Dessutom:

- identifierar och bedömer vi riskerna för väsentliga felaktigheter i årsredovisningen, vare sig dessa beror på oegentligheter eller på misstag, utformar och utför granskningsåtgärder bland annat utifrån dessa risker och inhämtar revisionsbevis som är tillräckliga och ändamålsenliga för att utgöra en grund för våra uttalanden. Risken för att inte upptäcka en väsentlig felaktighet till följd av oegentligheter är högre än för en väsentlig felaktighet som beror på misstag, eftersom oegentligheter kan innefatta agerande i maskopi, förfalskning, avsiktliga utelämnanden, felaktig information eller åsidosättande av intern kontroll.
- skaffar vi oss en förståelse av den del av föreningens interna kontroll som har betydelse för vår revision för att utforma granskningsåtgärder som är lämpliga med hänsyn till omständigheterna, men inte för att uttala oss om effektiviteten i den interna kontrollen.
- utvärderar vi lämpligheten i de redovisningsprinciper som används och rimligheten i styrelsens uppskattningar i redovisningen och tillhörande upplysningar.
- drar vi en slutsats om lämpligheten i att styrelsen använder antagandet om fortsatt drift vid upprättandet av årsredovisningen. Vi drar också en slutsats, med grund i de inhämtade revisionsbevisen, om huruvida det finns någon väsentlig osäkerhetsfaktor som avser sådana händelser eller förhållanden som kan leda till betydande tvivel om föreningens förmåga att fortsätta verksamheten. Om vi drar slutsatsen att det

WWE

finns en väsentlig osäkerhetsfaktor, måste vi i revisionsberättelsen fästa uppmärksamheten på upplysningarna i årsredovisningen om den väsentliga osäkerhetsfaktorn eller, om sådana upplysningar är otillräckliga, modifiera uttalandet om årsredovisningen. Våra slutsatser baseras på de revisionsbevis som inhämtas fram till datumet för revisionsberättelsen. Dock kan framtida händelser eller förhållanden göra att en förening inte längre kan fortsätta verksamheten.

- utvärderar vi den övergripande presentationen, strukturen och innehållet i årsredovisningen, däribland upplysningarna, och om årsredovisningen återger de underliggande transaktionerna och händelserna på ett sätt som ger en rättvisande bild.

Vi måste informera styrelsen om bland annat revisionens planerade omfattning och inriktning samt tidpunkten för den. Vi måste också informera om betydelsefulla iakttagelser under revisionen, däribland de betydande brister i den interna kontrollen som vi identifierat.

Rapport om andra krav enligt lagar och andra författningar

Uttalande

Utöver vår revision av årsredovisningen har vi även utfört en revision av styrelsens förvaltning för Operation Mercy för år 2019.

Vi tillstyrker att föreningsstämman beviljar styrelsens ledamöter och generalsekreteraren ansvarsfrihet för räkenskapsåret.

Grund för uttalande

Vi har utfört revisionen enligt god revisionssed i Sverige. Vårt ansvar enligt denna beskrivs närmare i avsnittet *Revisorns ansvar*. Vi är oberoende i förhållande till föreningen enligt god revisionssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för vårt uttalande.

Styrelsens och generalsekreterarens ansvar

Det är styrelsen och generalsekreteraren som har ansvaret för förvaltningen.

Revisorns ansvar

Vårt mål beträffande revisionen av förvaltningen, och därmed vårt uttalande om ansvarsfrihet, är att inhämta revisionsbevis för att med en rimlig grad av säkerhet kunna bedöma om någon styrelseledamot eller generalsekreteraren i något väsentligt avseende företagit någon åtgärd eller gjort sig skyldig till någon försummelse som kan föranleda ersättningsskyldighet mot föreningen.

Rimlig säkerhet är en hög grad av säkerhet, men ingen garanti för att en revision som utförs enligt god revisionssed i Sverige alltid kommer att upptäcka åtgärder eller försummelser som kan föranleda ersättningsskyldighet mot föreningen.

Som en del av en revision enligt god revisionssed i Sverige använder vi professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Granskningen av förvaltningen grundar sig främst på revisionen av räkenskaper. Vilka tillkommande granskningsåtgärder som utförs baseras på vår professionella bedömning med utgångspunkt i risk och väsentlighet. Det innebär att vi fokuserar granskningen på sådana åtgärder, områden och förhållanden som är väsentliga för verksamheten och där avsteg och överträdelser skulle ha särskild betydelse för föreningens situation. Vi går igenom och prövar fattade beslut, beslutsunderlag, vidtagna åtgärder och andra förhållanden som är relevanta för vårt uttalande om ansvarsfrihet.

Örebro den 27 maj 2020

Öhrlings PricewaterhouseCoopers AB



Maria Hedlund
Auktoriserad revisor



Auditor's report

To the annual meeting of **Operation Mercy**, corporate identity number 826001-5279

Report on the annual accounts

Opinions

We have audited the annual accounts of Operation Mercy for the year 2019.

In our opinion, the annual accounts have been prepared in accordance with the Annual Accounts Act and present fairly, in all material respects, the financial position of Operation Mercy as of 31 December 2019 and its financial performance for the year then ended in accordance with the Annual Accounts Act. The statutory administration report is consistent with the other parts of the annual accounts.

Basis for Opinions

We conducted our audit in accordance with International Standards on Auditing (ISA) and generally accepted auditing standards in Sweden. Our responsibilities under those standards are further described in the *Auditor's Responsibilities* section. We are independent of Operation Mercy in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Responsibilities of the Board of Directors

The Board of Directors are responsible for the preparation of the annual accounts and that they give a fair presentation in accordance with the Annual Accounts Act. The Board of Directors are also responsible for such internal control as they determine is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

In preparing the annual accounts, The Board of Directors are responsible for the assessment of the association's ability to continue as a going concern. They disclose, as applicable, matters related to going concern and using the going concern basis of accounting. The going concern basis of accounting is however not applied if the Board of intend to liquidate the association, to cease operations, or has no realistic alternative but to do so.

Auditor's responsibility

Our objectives are to obtain reasonable assurance about whether the annual accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and generally accepted auditing standards in Sweden 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 taken on the basis of these annual accounts.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual accounts, 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 opinions. 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 the association's internal control relevant to our 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting in preparing the annual accounts. We also draw a conclusion, based on the audit evidence obtained, as to whether any material uncertainty exists related to events or conditions that may cast significant doubt on the association's 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 annual accounts or, if such disclosures are inadequate, to modify our opinion about the annual accounts. 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 association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the annual accounts, including the disclosures, and whether the annual accounts represent the underlying transactions and events in a manner that achieves fair presentation.

We must inform the Board of Directors of, among other matters, the planned scope and timing of the audit. We must also inform of significant audit findings during our audit, including any significant deficiencies in internal control that we identified.

Report on other legal and regulatory requirements

Opinions

In addition to our audit of the annual accounts, we have also audited the administration of the Board of Directors of Operation Mercy for the year 2019.

We recommend to the annual meeting that the members of the Board of Directors to be discharged from liability for the financial year.

Basis for Opinions

We conducted the audit in accordance with generally accepted auditing standards in Sweden. Our responsibilities under those standards are further described in the *Auditor's Responsibilities* section. We are independent of Operation Mercy in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Responsibilities of the Board of Directors

The Board of Directors is responsible for the proposal for appropriations of the association's profit or loss. At the proposal of a dividend, this includes an assessment of whether the dividend is justifiable considering the requirements which the association's type of operations, size and risks place on the size of the association's equity, consolidation requirements, liquidity and position in general.

It is the Board of Directors who is responsible for the association's organization and the administration of the association's affairs.

Auditor's responsibility

Our objective concerning the audit of the administration, and thereby our opinion about discharge from liability, is to obtain audit evidence to assess with a reasonable degree of assurance whether any member of the Board of Directors in any material respect has undertaken any action or been guilty of any omission which can give rise to liability to the association.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with generally accepted auditing standards in Sweden will always detect actions or omissions that can give rise to liability to the association.

As part of an audit in accordance with generally accepted auditing standards in Sweden, we exercise professional judgment and maintain professional scepticism throughout the audit. The examination of the administration is based primarily on the audit of the accounts. Additional audit procedures performed are based on our professional judgment with starting point in risk and materiality. This means that we focus the examination on such actions, areas and relationships that are material for the operations and where deviations and violations would have particular importance for the association's situation. We examine and test decisions undertaken, support for decisions, actions taken and other circumstances that are relevant to our opinion concerning discharge from liability.

Örebro 27th of May 2020

Öhrlings PricewaterhouseCoopers AB

Maria Hedlund
Authorized public accountant



Operation Mercy International Headquarters

Grusgropsvägen 5
Hjälmarberget
702 36 Örebro
SWEDEN

Tel: 019-22 41 61
Email: info@mercy.se

www.mercy.se

Organisation number: 826001-5279