

OPERATION MERCY

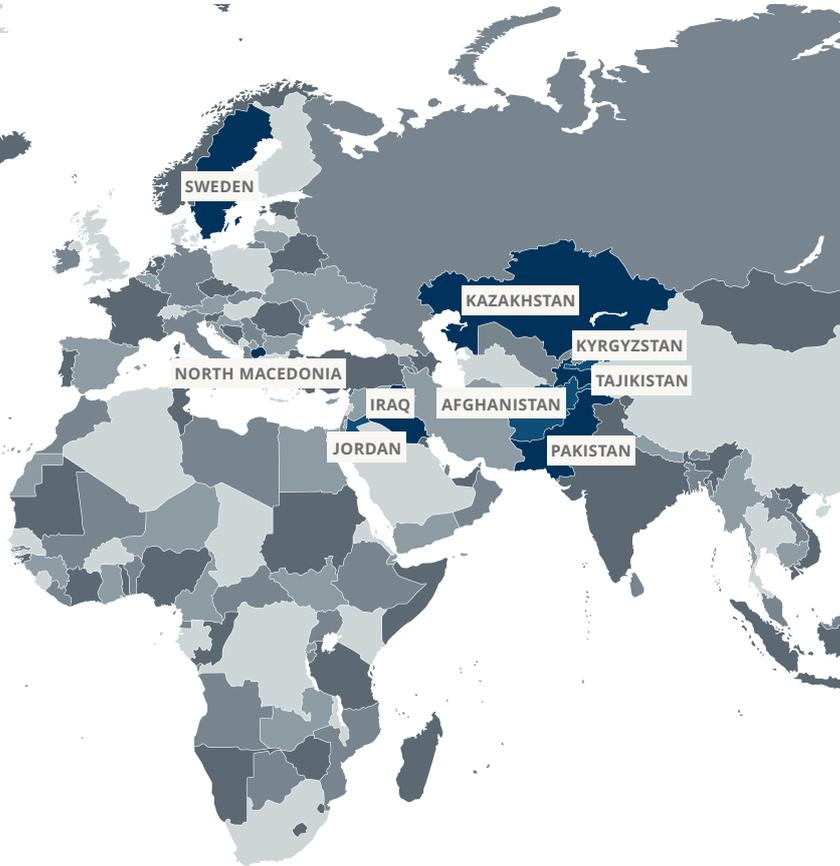
ANNUAL IMPACT REPORT 2022

**ANNUAL IMPACT
REPORT 2022**



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WHERE WE WORK

GEOGRAPHICAL FOCUS:

We work primarily in Central Asia, the Middle East and North Africa. We aim to be bridge-builders and peacemakers, approaching individuals with hearts of faith and trust, along with an attitude of learning. This mindset, 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.

OFFICES:

Afghanistan, Jordan, Kazakhstan, North Macedonia, Northern Iraq, Sweden (International Headquarters)

PARTNERS:

North Africa, Tajikistan, Kyrgyzstan, Pakistan

WORD FROM THE DIRECTOR

As I write the 2022 annual report, I want to borrow the title of the UNDP's Human Development Report 21/22: *Uncertain Times, Unsettled Lives: Shaping our Future in a Transforming World*.

We definitely live in uncertain times, and many lives have been unsettled this last year.

From re-engaging in Afghanistan to encountering the influx of not only Afghan but also Ukrainian and Russian refugees in Central Asia, our workers have come alongside many people whose lives look different than they envisioned. Continued lack of opportunities for labour migrants are a reality; even as COVID-19 restrictions have been lifted, the war in Ukraine has brought new challenges to the many Central Asians working in Russia as well as in Ukraine. On top of enormous inflation and exploding food prices, suddenly even institutional donors threaten budget cuts despite already signed agreements. All this is happening in a world where COVID-19 is now endemic but not over, and where



the effects of climate change on agriculture, water scarcity, as well as floods and mud slides in the mountains of Pakistan and Central Asia have become very visible. We recognise that this is not a problem for tomorrow but a root cause of many of the urgent situations we face.

So how does one go about shaping the future in a transforming world? Operation Mercy's own vision statement offers some clues: *"Our vision 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."*

As agents of change, Operation Mercy's staff seek not merely to adapt to a transforming world but to be part of that transformation through strategic initiatives that impact individual lives and entire communities. Amid uncertainty and unsettledness, we want to restore, to grow, and to promote—to build resilience in communities, in our partners and in ourselves.

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Geographically, Operation Mercy focuses on Central Asia, the Middle East, North Africa, and, increasingly, the Sahel; in other words, we work right in the centre of some of the most fragile, least-developed nations. These places also contain communities who often lack hope, especially for those who are marginalised and suffering. Operation Mercy has always been drawn to these people. The plea of the Kurdish refugees on the border of Turkey in 1991: *“God does not love us,”* still motivates our workers today in the same way that it stirred our founders to action.

In the international office, Operation Mercy continues its process of change to become a resilient, strong backbone of our operations, to support and share strength with our country offices, local partners and communities. Only if we are resilient, strong but flexible, and full of hope ourselves can we be agents of change and transformation, and can we take part in shaping the future and responding to uncertainty and unsettledness with a deep knowledge of a God who loves us and in whom we have a home and solid ground.

Alongside our fantastic team, we are deeply grateful to you, our partners, for participating in this work with us. This report highlights the key ingredients of resilience and hope in our world: prayer, professionalism, perseverance, peacemaking, and partnership.

Enjoy these stories of transformation.

Yours,

A handwritten signature in blue ink, appearing to read 'Andrea Vogt', with a long horizontal flourish extending to the right.

Andrea Vogt,

International Director, February 2023

» Operation Mercy partners with others to **restore hope, build capacity, and promote community.** «



OUR MISSION – HOPE, CAPACITY, COMMUNITY

Operation Mercy partners with others to restore hope, build capacity, and promote community.

Operation Mercy has historically viewed its development work as transformational.

For many people, transformation equals change—scary and related to uncertainties and unsettledness.

For us, transformation is a word of hope and restoration.

According to the UNDP Human Development report 21/22, in the last two years, human development has declined, poverty has increased, and the 17 Sustainable Development Goals are further away than ever before. In short, the world is a more broken place than a few years ago.

This is evident in the breakdown of relationships between self, others, community, environment, and last, but not least, our relationship to the Creator God.

In pursuing transformational development, Operation Mercy aims to address the root causes of poverty and lack of human development. When we attend to these underlying issues, we witness transformation of relationships as well as holistic restoration of peace and wellbeing. This sets us up for positive, hopeful, resilient change—amidst the surrounding uncertainty and unsettledness.

THE SUSTAINABLE DEVELOPMENT GOALS (SDGs)

Through this strategy of transformational development, Operation Mercy embraces the SDGs whole heartedly—

we want to see lasting change and sustainable development that leaves no one behind and brings justice and equality to those often marginalised and forgotten.

To that end, we advocate for health and education for all, gender equality, clean water and environmental care. We actively fight hunger through relief efforts in Afghanistan and support education and community empowerment.

Women, girls and people with disabilities are often excluded from accessing their rights and development in more than one way, so they are at the heart of many of our projects and programmes.

WHO WE ARE

Operation Mercy is an international relief and development organization with over 30 years of experience headquartered in Sweden. We are a community of professionals from many different nations who serve the poor and marginalised in ten countries throughout Central Asia, North Africa and the Middle East through an array of community development and humanitarian aid projects.

Our community represents men and women, young and old, diverse languages, ethnicities, and faith backgrounds. Even though we are different, we are united in wanting to see people raised up, in and through community, because we share hope that enables us to look beyond the pain and suffering we encounter every day.

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.



CORE DEVELOPMENT PRINCIPLES

Our Core Development Principles are formed from our vision, purpose, and values. These principles shape the way we understand our contexts and how we design our programmes.

MUTUAL STRENGTH AND ASSETS-BASED APPROACH:

We focus on what is present, as opposed to what is lacking. Thus, we focus on assets rather than needs, and strengths rather than weaknesses within the partner community as well as within ourselves. Combining and complementing our strengths makes us both stronger.

MUTUAL CONTRIBUTION:

We focus on the fact that every person has something to give. Our partners and programme participants are all joint contributors 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 want all programme stakeholders to experience transformation, including our staff. We see ourselves as fellow learners rather than outside experts. We often remind ourselves that, "Transformed people transform people."

INSIDE-OUT AND BOTTOM-UP APPROACH:

We focus on exploring solutions from within the community as opposed to imposed, outside solutions. We want to see grass-roots solutions and good practise impacting policy, as opposed to top-down interventions. Good things from the outside can only be effective if they are owned from the inside. We are often heard saying, "Approach it inside-out not outside-in."

PEOPLE EMPOWERMENT:

We focus on developing human capacity as opposed to buildings, equipment, or other fixed assets. We emphasise people and processes over 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 want to see transformation happening on the DNA level of community, where we all multiply ourselves and the transformation we are experiencing. We want to see multiplication of ideas, innovation, and values.

ACCOUNTABILITY:

We endeavour to be a trustworthy partner to all our project stakeholders. We are committed to transparent and auditable financial and operational systems. We strive for continuous improvement in all we do.

VALUES-BASED AND RIGHTS-BASED APPROACHES:

The Universal Declaration of Human Rights echoes values we treasure deeply: dignity, equality, integrity, and the sanctity of life, among others. As we focus on dealing with root causes of poverty, we find hopelessness, aloneness, and injustice. Introducing people to their unique value and the rights they have, and inviting them to participate in advocacy and change, gives a voice and hope to the hopeless.

REALISTIC OPTIMISM:

We recognise that poverty is a massive and complex human tragedy, yet we remain optimistic as we witness positive outcomes in our work and that of others. We often remind ourselves to “celebrate the small steps, such as the single person experiencing change, who will be empowered to be a change agent in the long run.”



WHO WE ARE: OPERATION MERCY IN NUMBERS

Total Expenditure
in 2022

SEK **20 503 881** *
€ **1 832 340** **

International office Costs vs
Project Costs:

9% vs **91%**

Total project
beneficiaries/participants

398 721

Ratio direct
project participants

women & children **78%**

men **22%**





WHO WE ARE: OPERATION MERCY IN NUMBERS

Total Volunteer
Hours in 2022

112 328 hours

Valued at

SEK 21 140 130 ***
€ 1 889 198 **

Our motivated, long term, professional, and self-funded staff are among our greatest assets. They contribute 1/2 to the cost of each action completed!

THE CHALLENGE:

When **you give 500 SEK**, we add **500 SEK** worth of volunteer hours. Together we impact 10 lives through restoring hope, building capacity and growing community.



Swish: 123 90 20 207
or mercy.se/give



- * Figures not final. Updated report with audited financial will be available June 2023.
- ** Exchange rates 11,19 from https://sek.fxexchangerate.com/eur-2022_12_31-exchange-rates-history.html
- *** Based on the Swedish average wage in December 2022: 188,20 SEK/hour (<https://tradingeconomics.com/sweden/wages>)



SPECIAL REPORT

THE RETURN TO AFGHANISTAN

Already in Autumn 2021, only a few months after the spectacular and partly miraculous evacuation of Operation Mercy's international personnel, our mindset was clear: We do not want to give up on Afghanistan.

With the help of our partners and donors, Operation Mercy kept all in-country Afghan personnel employed during a period of suspended activities, and, in early 2022, we worked together on assessments, training, and a plan to return to the country, which, by that point, was experiencing a bigger humanitarian crisis than before.

After decades of focusing on community development and empowering local communities in women and child health, WASH and women's empowerment, it was time to switch to relief.

We all remember the desperate pictures and voices reaching us in early 2022, concerning the food security crisis in Afghanistan, especially for young children. During initial assessment visits, Operation Mercy staff confirmed that nutrition for children and pregnant or breast-feeding mothers was, indeed, the biggest need. It was also a tangible concept that we could target through our training programmes for mothers and children's health, as well as engage our strong community relationships to focus on.

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We quickly rolled out programmes in ten areas of Kabul and two areas in Mazar-e Sharif

Shifting into the international relief mode, with the nutrition cluster but also alongside some of the huge actors specialised in this area, wasn't always easy. But, at the same time, our local knowledge and deep connections paved the way.

Applying our community-based approach to this large-scale relief programme, we saw local community leaders, Mullahs and Imams sending men and women to the trainings and opening their mosques for the classes—a result that spoke for itself.

We quickly rolled out programmes in ten areas of Kabul and two areas in Mazar-e Sharif, not only assessing and feeding malnourished children and women but also training men and women in the community on how to monitor the health of their families and work with the little food they have to prevent further starvation.

“At the start of the year, our staff were terrified, demoralised, and without hope. But during the year, they picked up energy, initiative, and interest in having an



impact. I am constantly amazed at the resilience of our Afghan staff. They face so much and yet they keep going,” said our Afghanistan Country Director.

All together in 2022, Operation Mercy's team of faithful and highly motivated Afghan and international staff were able to assess and feed or educate and train over 16,000 women, men, and children. Adding to this number, through faithful reproduction of lessons learnt to their neighbourhoods, 320 000 people were indirectly reached through the project. •

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"I will continue to share all the messages and lessons I learn with others. In addition to the nutrition for yourself, there are many other take-aways. We didn't eat vegetables, and most of the time in our

house, just from one food group, namely rice and bread. My wife and children were very weak and thin, but after learning nutrition lessons and implementing all the messages in our home, they have seen significant changes in the health and well-being of my family.

...I am extremely grateful and happy to project of Operation Mercy for carrying out such a useful programme that actually saves children and pregnant and lactating women from the deadly disease of malnutrition for our area, in which we had many problems.

I hope that such a program will be continued by the office of Operation Mercy, and they will be of great service to the zealous and suffering nation."

Mohammad Ghafoor,

*health group participant in
the nutrition project in Afghanistan*





KEY PRIORITIES:

1

PRAYER.

**SEEKING GOD'S
PRESENCE, BLESSING
AND INVOLVEMENT
IN OUR LIVES AND
WORK**

JORDAN

Asking for God's Help

Pain in her joints. Poor sleep. Always tired. The complaints that brought Fatima*, a 45-year-old Syrian woman, to Operation Mercy's community health clinic are familiar to so many refugee women in Jordan. After checking her blood pressure, blood sugar and haemoglobin level, the doctor asked: "Are you very stressed, Fatima?"

"So stressed. So tired. And I'm always getting angry at my son," she answered.

After listening to Fatima list the pressures of her life—an ageing husband who is abusive, loneliness, no work, poverty—the doctor explained how our mind and

body are deeply connected and sometimes stress manifests in our bodies.

"I will prescribe you some simple medicines to get from the pharmacy. I will also show you some tension-release-exercises to do," the doctor said. "However, all these problems you are facing are bigger than I can fix, or even the best doctor in the world. We need to ask God to help you: to bring peace to your home, to change your husband's heart, to comfort you in your stress and loneliness. Would you like me to pray for God's blessing over you and your family?"

"Yes please." She nodded eagerly. After the prayer, Fatima placed her hand on

the doctor's arm: "Thank you so much. May God bless you too, Doctor."

After a moment of contemplation, she added something surprising. "I think maybe I get angry because my mother and father were always angry when I was growing up. Do you think maybe I learnt this from them?"

Marvelling at Fatima's unexpected insight, the doctor continued to talk with her about how to heal her broken relational patterns and bring peace into her home. •

** Name changed*





She has truly profited from both the lessons and the times together in prayer and has started taking better care of herself and making changes in her home.

IRAQ

Prayer Changes Lives

Delal* is a nine-year-old girl who lives with her family in a camp for Internally Displaced Peoples. Through the community based rehabilitation project, Operation Mercy has worked with her for over a year as she struggles to maintain her balance due to hip dysplasia. With great determination, Delal works hard and does her exercises, and she always loves it when Operation Mercy team members visit her home.

In addition to doing exercises with Delal, Operation Mercy's staff work to educate her whole family, empowering them to provide ongoing support and care for Delal. At the family's request, they also pray together. Through this education,

and through prayer, the staff has seen significant changes, especially in Delal's mother. She has truly profited from both the lessons and the times together in prayer and has started taking better care of herself and making changes in her home.

Delal's mother also started to notice the way that prayer was changing her daughter because her health began to improve! Along with Delal, she now waits eagerly every week for the Operation Mercy team to visit them and to pray with them. Her mental health has also changed for the better, and she said that the prayers have helped her to be more relaxed and at peace. •

**Name changed*



PAKISTAN

Opportunities to Care

After catastrophic flooding devastated the region during the 2022 monsoon season, Operation Mercy's partners responded to an appeal for help in the first phase of emergency disaster response. They focused their response on the remote communities where teams regularly run educational programmes in rural schools and provide women's vocational training.

In the early days following the floods, as the roads were opened, staff travelled to remote communities to assess immediate and long-term needs resulting from

the floods. During this time, team members went door-to-door meeting with village families.

One flood survivor, a teacher with four children, shared his concerns: "The year 2022 has been the worst year for me and my family. We never thought in our whole life we will be under this open sky and in the streets without shelter, food and clothing. We can't understand God's plans for us. These days we are not mentally fine. I can't buy food and clothing for my family. I am very sure I cannot build a house for my family at least in these

We can only pray for people who are willing to help us, and that's all that we have.

forthcoming years. We can only pray for people who are willing to help us, and that's all that we have. Thank you very much for asking and being part of our pain and sorrow."

Operation Mercy's partners listened to every person they visited, and before departing, asked to pray for each family. Through this season of crisis, team members are seeing opportunities to care for families and communities in new and impactful ways. •



KEY PRIORITIES:

2 PROFESSIONALISM

**- PROVIDING HIGH
QUALITY SERVICES
GUIDED BY APPLICABLE
INTERNATIONAL
CODES OF PRACTICE**



Practical training like this empowers therapists to be more professional and to achieve better results in their treatment.

KAZAKHSTAN

Professionalism Produces Results

When their daughter was born with cerebral palsy, Inju*’s family reached out to Operation Mercy for help through the community based rehabilitation project. As therapists visited their home weekly to assist with Inju’s growth and development, the family began to build trust in the Operation Mercy team.

Eventually, they shared their dream of one day opening a centre for children with cerebral palsy to provide support for other families and opportunities for the children to be involved in sport. In 2022, amidst great ceremony and speeches from the local government and other stakeholders, the centre opened!

As children started visiting the new centre, Inju’s family asked Operation Mercy to assist with aspects of professionalism that they didn’t have the skill set for, including developing an intake form, set-

ting individual goals, training on age- and function-level-appropriate games and activities within therapy, and developing the mindset of using daily living activities as end goals.

During one treatment session at the centre, Operation Mercy therapists watched as a little boy grew increasingly frustrated with the repetitive exercises the movement therapist was making him do. His frustration quickly turned to tears and then anger. The Operation Mercy staff then asked to practically demonstrate what they had been training the therapist in. They included a fun game into the session as they intentionally changed the child’s positioning and balance requirements. Soon the boy was laughing and willingly participating. Practical training like this empowers therapists to be more professional and to achieve better results in their treatment. •

**Name changed*



NORTH MACEDONIA

Talent in the Room

Looking around the room at the Revija or fashion show—an event culminating the incubator phase of the Skills/Start-up Training Empowerment and Practice (STEP) programme—the Operation Mercy staff were blown away by the talented women working together. “This was a dream team in a sense, and I could not help but think God had brought this group together,” described a Hope and Health project leader.

Tahira* and Samara* had led the women and facilitated fantastic designs that night. Tahira was about to win an award in Istanbul for her designs and had managed to do something she never dreamed she would have managed—to feature her work at her own fashion show with designers and politicians present, and the event caught on film.

That night represented a kind of transformation. After all, this was really a catwalk from the ghetto. The poor were seated

with princes. Participants and trainers come from deep in the enclave, women in family and financial crisis, and others who learned the skills but would not be able to come to such a public event. Possibilities and transformation in a tough terrain were there for all to see. These ladies were valuable, created and gifted by God to create beautiful things of quality.

After graduating STEP, both Tahira and Samara decided to join Operation Mercy’s part-time staff. “My whole life started again with Operation Mercy,” Samara said, as her dream of starting her own business re-ignited. “We wondered if, looking into the future, a social enterprise co-operative could form with Tahira and Samara also employing future STEP participants,” the project leader shared. The quality of training and product in all areas was professional; the standard had been raised. •

**Name changed*

PAKISTAN

Professional Excellence

In rural northern Pakistan, a scholarship programme run by Operation Mercy's partner organisation offers educational assistance to marginalised students who otherwise wouldn't be able to attend school, equipping them to become leaders and help move their communities from poverty to prosperity. Half of the programme's recipients are girls.

Through 19 years of work in Central Asia, Operation Mercy's partner organisation has worked to develop a monitoring and evaluation program to ensure its programmes are pursuing professional ex-

cellence and helping to build impactful change among families and communities.

In the fall of 2022, a team piloted an online survey tool they developed known as Total Outcome. This particular survey was specific to upper-level scholarship programme students. Trained field staff loaded the survey on a portable device and asked students to answer the questions, supporting them as needed. The survey results provided evidence that the scholarship programme has encouraged access to health, wealth, wealth potential (education), and justice.

Operation Mercy's partner organisation has worked to develop a monitoring and evaluation program to ensure its programmes are pursuing professional excellence

Using the survey tool, students shared the need for more opportunities to learn about financial management (i.e. budgeting, accounting, and savings). As a result, the team is working to ensure this is incorporated into the mentorship and leadership training that upper-level scholarship students receive. The team plans to survey these students yearly to learn more about the outcomes of the scholarship programme and its influence among families and communities. •



KEY PRIORITIES:

3

PEACEMAKING

- FACILITATING THE
RESOLUTION OF
RELATIONAL CONFLICT

JORDAN

Growth of Relationships

Hamza* is bright, kind, and quick to laugh. He initially began participating in Operation Mercy's Keystone project because of the opportunity to exercise with other men. Then he experienced how it turned strangers from different backgrounds into friends. After completing the programme, Hamza interviewed to become a coach and now leads his own sessions.

Hamza loves the way the relationships with the men in Keystone extend beyond their time exercising. For example, several participants, many of them Syrian refugees, were unable to find work. Hamza accompanied them to the souq, or marketplace, and walked alongside them from shop to shop as they looked for job

openings. In a region rife with conflict, this type of relational trust and support between participants from different families, tribes, and backgrounds is rare and noteworthy.

As a new coach, Hamza discovered that his openness to share his own faults and challenges encouraged the group to join in. During one lesson, he recalled asking the group, "What is the worst habit you have in your life?" His question was met by silence; no one wanted to open up and admit anything negative. Finally, Hamza responded by saying about himself, "I'm easily angered! When I come home and there's no food, for example, I get upset! It's normal. Every one of us has something like this."



"Trust grows as we plant it," Hamza explained.

Soon, someone in the class responded: "Me too. I'm easily angered, too."

"Trust grows as we plant it," Hamza explained. "Then we talk and find solutions to address how we respond to anger so that it doesn't affect our families." These changes then become rooted, especially as they take place in community. •

**Name changed*



...the women in this group are empowering one another to be peacemakers within their families and communities

KAZAKHSTAN

Tools for Peacemaking

“The shame that a community puts on a woman who is an impoverished, single mother feels like rocks that one must constantly carry in a backpack. The weight is so unbearably heavy that we take it out on our families by shouting at them, belittling them and sometimes physically punishing them,” explained the leader of Operation Mercy’s women’s empowerment group.

Identifying with this description, one woman in the group shared about the shame she was carrying. Then the whole group responded—not by putting her down as she was expecting, but rather pulling her up by saying that they’d been in the same situation. They encouraged her to speak words of affirmation and

love to her family and, in this way, to break the cycle of shame that she had learnt from her own parents.

“Speak kind words, show love and appreciation to your children and value them. They grow through this love,” the women told her.

The women shared that they had not heard this advice before coming to the group, but now they understand the importance of appreciating others. By identifying relational problems in their community and working together to solve them, the women in this group are empowering one another to be peacemakers within their families and communities through sharing their stories and affirming positive change. •

NORTH MACEDONIA

How Not To Be Tied to Your Mother-In-Law

For many women participating in the life skills track of the Skills/Startup Training Empowerment and Practice (STEP) programme, forgiveness is a completely new subject. “No one says sorry here,” explained one of the local Operation Mercy staff who helps with the sessions on forgiveness and moving on from loss. Though she has worked with the team for three years, she said she’s never asked anyone for forgiveness. In her culture, it is very hard to go on that road of making peace.

In this context, young women often struggle in their relationships with their mothers-in-law, who generally live in the same flat. But when we hate people, it is as if we were tied to them with a rope,

the life skills trainer explained. In a role play designed to illustrate this principle, one participant took the part of a young married woman, while another acted as the mother-in-law. The trainer tied them together with the rope, so that one could not go anywhere without the other. The older lady criticised the younger woman harshly and made her life difficult. As a result, “your heart is full of resentment towards her!” the trainer said. “Wherever you go, shopping or whatever you do, she is there with you. You are tied with the bonds of resentment. That means you are not free.”

After a few more practical examples, the women got the point! The rope exercise was funny, but they all understood it.

Forgiveness is not only part of peacemaking but is necessary for their own sakes

Forgiveness is not only part of peacemaking but is necessary for their own sakes: If you want to live free, you need to forgive. •



KEY PRIORITIES:

4 PERSEVERANCE

**- STAYING ON-TASK
LONG-TERM DESPITE
DIFFICULTIES AND
DISCOURAGEMENTS**



KYRGYZSTAN

Victory for Aizada

Aizada* was six years old when she first came to ride horses with Operation Mercy's partner organisation in Kyrgyzstan through the children at risk project.

Aizada has Autism and Cerebral Palsy, which cause difficulty with her balance and gait, limit her speech and affect her social skills. When she started riding, Aizada could not greet the staff. She made no eye contact, and she was unable to control her emotions. She would often have an emotional melt down when she wanted to go faster than what the trainers were comfortable with.

Gradually, Aizada became more comfortable with the staff and started helping in

the stables. She began to greet the trainers, leave appropriately, and respond to simple commands. The horses helped her with her inner confidence as well as balance, concentration and focus during her time riding. When Aizada mounted the horse, it was as if all the inner turmoil inside her would disappear, and she could experience peace for a short time.

Perseverance in this programme paid off. After seven years of participation, Aizada can now ride more independently, though still with supervision. She no longer walks with a limp, and her social skills have developed to the point where she can now attend school. This is a victory for Aizada, her family and the team! •

**Name changed*

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AFGHANISTAN

Perseverance in Health

Serah*, a 28-year-old new mother, couldn't breastfeed her new baby after fracturing her hip. She had gone to the hospital, but they wanted to charge her so much money that it was impossible for her to get medical treatment since her husband only earned 250 Afghanis (approximately \$3 USD) a day. Later a healing Imam came and bound her hip with two short pieces of wood. Afterwards, Serah had been stuck lying on a toshak, a simple mattress, for months.

When two Operation Mercy team members visited the family as part of the nutrition project, they discovered that both Serah and her three-month-old were se-

verely malnourished. They had no food, and a neighbour was feeding the baby powdered milk and trying to bring the household food as she could. Serah wept as she shared with the staff how another woman had initially been a wet nurse for her baby, but that lady had then turned on her and wanted to sell her child.

The Operation Mercy country director and a team member in Mazar-e Sharif persevered through the levels of bureaucracy, aiming to get Serah admitted

Two months later, Serah was improving from the malnutrition



to the nutrition programme for severe malnutrition and finding an orthopaedic surgeon to review her case and operate on her hip.

Two months later, Serah was improving from the malnutrition. The team heard that her hip had been operated on, and she was up and walking. Her baby, who was also severely malnourished, had recovered. While attempting to help cover the cost of Serah's operation, the country director discovered that an anonymous businessman had already paid the bill. Mother and baby are now home and doing well. •

**Name changed*

TAJIKISTAN

Local Partners Continue

Operation Mercy often works in challenging environments, and team members must learn how to persevere through difficulties. When the organisation had to shut down its operations in Tajikistan, it was hard to imagine how the work there could continue. But the long-term local staff had also absorbed the value of perseverance. They wanted to continue the work they had been involved with for many years, especially as it related to children with disabilities and their families. These men and women decided to re-register as a local NGO.

Their determination was tested as they worked through the process of proper documentation and transition with the

rest of the local staff. It also required communicating with a major donor, who continued to support the work through this change. In 2022, this new local NGO grew exponentially, working together with two other local NGOs in the north of Tajikistan and in a district south of the capital, where other former Operation Mercy projects had previously transitioned to local NGOs. The local leaders, who had worked with Operation Mercy in the past, rose up to the task of passing on to others what they had learnt—ranging from practical topics like rehabilitation to leadership development.

Though official doors have closed for Operation Mercy, former local staff have learnt the value of persevering and are continuing to serve their own people. •

Though official doors have closed for Operation Mercy, former local staff have learnt the value of persevering and are continuing to serve their own people.





KEY PRIORITIES:

5 PARTNERSHIP

- INVOLVING THE
ACTIVE PARTICIPATION
OF ALL STAKEHOLDERS

IRAQ

Connection Through Fitness

Operation Mercy provides one to two-hour fitness classes for women several times a week in two refugee camps in Iraq, serving 200 participants each month. This fitness project impacts the women’s physical, emotional, and relational wellbeing. Some of the women report how the physical activity has helped them lose weight and regain energy; many of them look forward to the fitness classes as their weekly highlight; and most of the ladies cherish the connections they have made through gathering to exercise—building trust partnerships with each other and actively participating in a community.

After exercising, the women often sit down together and share something from their lives. One day, the Operation Mercy staff asked them: “What are you most worried about in life?” Many ladies responded, listing worries about their children, schooling, work, finances, and their relatives affected by the security situation in Syria. Though their concerns were all valid, the project coordinator encouraged the women not to worry about things they could not change. And, through the process of sharing with and listening to each other, the women, indeed, felt better.

Another time, the staff asked: “Who in your life are you most grateful for?” Going around in a circle, everyone shared the name of a person or people that they were



...the ladies cherish the connections they have made...

thankful for and why. Often these were parents or other family members, but the women also named fellow fitness participants who had become friends as well as the fitness instructors who cared for them. The staff encouraged the women to reach out to the people they had named and express their gratitude to them.

In addition to exercising, practicing thankfulness and letting go of worry have improved the women’s emotional wellbeing and lessened the level of anxiety they experience. •

KYRGYZSTAN

Hope for Tema

Operation Mercy's partners in Kyrgyzstan call Tema* their future rapper. Tema likes to learn funny songs and talk to his friends. During a Christmas celebration, he made up words to a song that went like this: "Mayor, Mayor come to our school, and on your way please fix our road." Like a real rapper seeking to impart a message through music, Tema sang the song because the road to his school, run by Operation Mercy's partners, is very bumpy, and his father brings him every day by bicycle.

Tema has a very wide range of interests. His biggest hobby is animals, and he dreams of learning to walk and tame a tiger. Tema also has cerebral palsy.

He could have studied in a mainstream school, but he had a lot of fears about the teacher scolding him if he made a mistake or couldn't finish his work on time, about being teased by other children, and about not being welcomed or accepted. Therefore, he was studying at home with teachers from the local school visiting him before he started going to his special school. Through the children at risk project, Operation Mercy's partners give hope to children with disabilities like Tema.

Now that Tema has been studying at this school for three years, his teachers feel he is ready to transition to mainstream school. His father had been very hesitant because of other children's reactions, but

Through the children at risk project, Operation Mercy's partners give hope to children with disabilities like Tema.

recently, Tema's parents agreed to pay part of the salary for a personal helper. Tema should start going to mainstream school very soon. •

**Name changed*



TAJIKISTAN

'Now I Feel I Am Not Alone'

The Afghan Student Assistance Project, run by Operation Mercy's partners in Tajikistan, is investing in future Afghan leaders by meeting immediate physical needs as well as longer term mental and emotional stressors facing Afghan students from seven major universities across the capital city of Dushanbe.

Khadeeja*, a young female student who came to Tajikistan two years ago, shared how the project provided practical aid, that, in turn, bolstered her emotional well-being: "I had no winter shoes in the winter. When it rained or snowed, my shoes would get wet. Sometimes I went to university in summer shoes. I had no money to buy new shoes. [The Afghan Student Assistance Project] helped me buy winter shoes. I am very grateful for your support. Now I feel I am not alone here, there are people close to me. Thank you very much for your support and attention."

Abdullo*, another student who came to Tajikistan four years ago, talked about his experience attending a special seminar hosted by Operation Mercy's partner: "I really liked the seminar on tolerance on the example of people living with HIV infection. At the seminar I took for myself more in-depth information about the problem of HIV/AIDS. This topic is not disclosed in our country... I liked that we could participate in the discussion of this topic. Together we participated in the seminar, girls and boys... Here I saw gender equality. They explained this topic to us very well. Especially tolerance. I had many questions, and I was able to find answers. The workshop was very inspiring for all of us, and in the middle of the workshop, there were some interesting games. Each student was given special attention. Thanks for teaching us something. Today I can pass on what I have taken to others." •

**Name changed*



Operation Mercy's partners are investing in future Afghan leaders by meeting immediate physical needs and addressing mental and emotional stressors facing Afghan students.



PARTNERING WITH OTHERS

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.

ORGANISATIONAL PARTNERS

Allegro Organizational Solutions

Ev. Landeskirche in Württemberg

First Fruit Inc.

Føroya Landsstýri (The Government of the Faroe Islands)

Freedom Challenge USA

Global Giving

Global Team Hilfsbund e.V

InterAct Sweden

Kindernothilfe Germany

Läkarmissonen

Merckle Stiftung

OM

Samaritan's Purse

Stiftung Humanitarian Kooperation International

Svenska Alliansmissionen

Swedish Mission Council

Swiss Council of Churches

Tearfund Australia

Tearfund UK

Trustbridge Global

Water for all – Peter Wallenberg Foundation

Waterstone Foundation



APPENDIX I:

THE ANNUAL REPORT

BY THE BOARD

Operation Mercy
Org nr 826001-5279

Årsredovisning för räkenskapsåret 2022
Annual Report for the year 2022

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

Innehåll / Contents

- Förvaltningsberättelse / Management report
- Resultaträkning / Profit and loss statement
- Balansräkning / Balance sheet
- Noter / Notes
- Underskrifter / Signatures

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 hjälper till att förändra liv, inklusive vårt eget.

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

2022 var ett hektiskt år för vart och ett av våra team eftersom programmen kom igång igen, efter de föregående två åren där vissa delar av varje program var på is. Fluktuationen i växelkurserna innebar att alla hade ganska ont om finansiering på grund av värdeförlusten när den upplånade dollarn växlades till lokala valutor. Detta, tillsammans med högre inflationstakt än vanligt, innebar att varje team behövde titta på sina utgifter.

Child Malnutrition Intervention i Afghanistan kunde få alla tillstånd som behövdes för att köra på två platser. Under hela året var det en utmaning att få den finansiering som behövdes till team.

2022 was a busy year for each of our teams as the programmes got back up to speed, after the previous two years where some aspects of each programme were on hold. The fluctuation in the exchange rates meant that everyone was rather short on funding due to the loss of value once the USD raised were exchanged to local currencies. This, together with higher than usual inflation rates, meant that each team needed to watch their spending.

The Child Malnutrition Intervention in Afghanistan was able to get all the authorisations needed to run in two locations. For the whole year it was a challenge to get the funding needed to the team.

Styrelse och Ledning / Board and governance

Styrelsen består av sex ordinarie ledamöter och två suppleanter. Därutöver finns två icke röstberättigade partnermedlemmar och den internationella direktören som adjungerade medlem. Styrelsen uppvisar variation vad gäller köns-, ålders- och nationalitetsfördelning. Antalet kvinnor i styrelsen fortsätter att öka och är nu fyra inklusive den internationella direktören, mot fem manliga ledamöter. Samtidigt består ledningsgruppen för det internationella kontoret till

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tre fjärdedelar av kvinnor.

Styrelsen sammanträdde fyra gånger virtuellt och en gång hybrid under 2022, inklusive konstituerande möte efter årsstämman. Styrelsemötet i december 2022 hölls i Örebro där en del ledamöter deltog virtuellt.

The board consists of six ordinary members, as well as two substitute members. In addition, there are two non-voting partner members, and the international director as an ex-officio member. It continues to be diverse in gender, age, and nationality, the number of women on the board continues to increase and is now four including the international director, versus five male members. At the same time, the leadership team of the international office is 75% female.

The board met four times virtually and once hybrid in 2022, including the constitutional board meeting after the annual general meeting. The board meeting in December 2022, was held in Örebro, with a few members joining virtually.

Viktiga händelser under räkenskapsåret / Significant events during the financial year

Operation Mercy fortsätter att fokusera sitt arbete på områden som försummas av många andra hjälporganisationer, vilket medför fördelar och utmaningar. Återupptagandet av aktiviteter i Afghanistan var mycket ansträngande men samtidigt framgångsrikt. Vi fick även tillstånd för all kvinnlig personal att fortsätta arbeta.

Vi fortsätter att bredda våra partnerskap med lokala icke-statliga organisationer, bygga upp deras kapacitet och effektivitet, snarare än att öppna fler filialer till Operation Mercy. Utbildningar genomfördes för lokala partner i Tadzjikistan och Niger personligen och online för andra.

Ukrainakriget påverkade oss inte direkt i att genomföra våra projekt, men ledde till matbrist, ökade priser och inflation i många av våra samarbetsländer. Detta har inneburit att vi har varit tvungna att justera projekt- och driftsbudgetar, löner för lokal personal och andra utgifter.

NAV-projektet för förändringen av organisationens utveckling fortsätter att genomföras. Finansieringspartnern gav tillstånd till att de aktiviteter som försenats på grund av COVID genomförs 2023. Vi ser en fortsatt stabilisering av organisationen och dess förmåga att växa i takt med att förändringsprocesserna får effekt. Den ökade kapaciteten inom säkerhet och riskbedömning gjorde det möjligt för oss att återuppta arbetet i Afghanistan. Samtidigt undersöker vi nya samarbeten inom andra områden.

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Operation Mercy continues to focus its work in areas neglected by many other aid organizations, which brings benefits and challenges. Reopening activities in Afghanistan took a lot of effort but was very successful including continued permissions for all female staff to work.

We continue to broaden our partnerships with local NGOs, building their capacity and effectiveness, rather than opening more branch offices of Operation Mercy. Trainings were conducted for local partners in Tajikistan and Niger in person and online for others.

The Ukraine war, while not affecting us directly in our project implementation, led to food shortages, increased prices and inflation in many of our partner countries. This has meant we have had to adjust project and operating budgets, salaries of local staff and other expenses.

The NAV project for organisational change and development continues to be implemented. The funding partner gave permission for the activities delayed due to COVID to be implemented in 2023. We see a continued stabilisation of the organisation and its capacity to grow, as the change processes take effect. The increased capacity in security and risk assessment, especially, enabled us to restart the work in Afghanistan. At the same time, we are investigating new partnerships in other areas.

Viktiga händelser efter räkenskapsåret / Significant events after the financial year

Efter mycket korrespondens 2022 undertecknade Operation Mercy ett MoU med en implementeringspartner i mars 2023 för att samarbeta med ett nytt projekt där. Vår roll i detta kommer främst att vara att bygga kapacitet, konsulttjänster och fundraising. Andrea Vogt har redan besökt regionen två gånger för att utvärdera projektet på plats, träffa dem som genomför det och för att ge seminarier och workshops till inbjudna deltagare.

Projektet för undernäring av barn har beviljats de tillstånd som krävs för att fortsätta arbeta under 2023. Vi är också mycket lättade över att vi från och med april 2023 har lättare att överföra medel till teamet där.

After much correspondence in 2022 Operation Mercy signed an MoU with an implementing partner in March 2023 to partner with a new project there. Our role in this will primarily be that of building capacity, consulting, and fund-raising. Andrea Vogt has already visited the Region twice to assess the project on the ground, meet those implementing it and to provide seminars and workshops to invited participants.

The Child Malnutrition Project has been granted the permissions needed to continue working in 2023. We are also much relieved that as of April 2023 we are finding it easier to transfer funds to the team there.

Resultat / Results

I slutet av 2022 hade vi (inklusive lokala implementerande partners och filialkontor), 55 internationella volontärer och 298 lokala anställda runt om i världen, som fortsatte att leverera högkvalitativt projektarbete, vilket förbättrade livet för över 398 721 projektbidragsmottagare i 10 länder. De är involverade i en rad samhällsutvecklingsprojekt som fokuserar på personer med funktionsnedsättning, kvinnor, hälsa, hållbart jordbruk, yrkesutbildning och läskunnighet, samt idrott. Cirka 60 % av våra direkta projektdeltagare var kvinnor eller flickor.

Våra internationella volontärer donerade cirka 79 208 timmars professionella tjänster under 2022, vilket, baserat på Sveriges genomsnittliga timlön, motsvarar mer än 11 miljoner kronor frivilligt arbete.

At the end of 2022 we had (including local implementing partners and branch offices), 55 international volunteers and 298 local employees around the world, who continued to deliver high quality project work, improving the lives of over 398,721 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 60% of our direct project participants were women or girls.

Our international volunteers donated approximately 79,208 hours of professional services during 2022 which, based on Sweden's average hourly salary¹, translates to more than 11 million SEK of volunteer labour.

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

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Flerårsöversikt / Multi-year overview

	2022	2021	2020	2019	2018
Gifts / Insamlade medel	7 581	6 369	4 800	5 726	8 125
Remaining balance brought forward / Årets resultat efter förändring av ändamålsbestämda medel	445	80	-117	222	-55
<u>Financial status / Ekonomisk ställning</u>					
Restricted funds / Eget kapital för särskilda ändamål	9 182	6 913	7 581	8 929	7 674
Surplus brought forward / Fritt eget kapital	1 529	1 084	1 084	1 201	979
Solvency % / Soliditet %	53	39	49	59	63

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Eget kapital / Equity

	Restricted funds / Ändamåls- bestämda medel	Profit/loss b/fwd / Balanserat kapital	Total equity / Totalt eget kapital
Opening balance / Ingående balans	6 913 045	1 084 115	7 997 160
Change in Restricted funds / Årets förändring av ändamålsbestämda medel	2 268 616		2 268 616
Deficit/surplus for the year / Årets resultat		<u>444 735</u>	<u>444 735</u>
Closing balance / Utgående balans	9 181 661	1 528 850	10 710 511

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Profit and loss statement / Resultaträkning	Note / Not	2022	2021
Revenues of the association / Föreningens intäkter	1		
Donations / Gåvor	2, 3	4 743 882	3 455 690
Grants / Bidrag	4	17 061 514	12 681 896
Other income / Övriga verksamhetsintäkter		1 055 460	353 668
Total revenues of the association / Summa verksamhetens intäkter		<u>22 860 856</u>	<u>16 491 254</u>
Costs of the association / Föreningens kostnader	3		
Operational costs for projects / Ändamålskostnader		-18 617 746	-15 849 201
Fundraising and marketing costs / Insamlings- och marknadsföringskostnader		-161 752	-26 756
Administration costs / Administrationskostnader	6, 7, 8	-1 724 383	-1 427 407
Total costs of the association / Summa verksamhetens kostnader		<u>-20 503 881</u>	<u>-17 303 364</u>
Results of operations / Verksamhetsresultat		2 356 975	-812 110
Results from financial investments / Resultat från finansiella poster			
Other interest income and similar profit/loss items / Övriga ränteintäkter och liknande resultatposter		356 376	144 523
Total income from financial investments / Summa finansiella intäkter		<u>356 376</u>	<u>144 523</u>
Net profit / loss for the year / Årets resultat		<u>2 713 351</u>	<u>-667 587</u>

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Profit and loss statement / Resultaträkning	Note / Not	2022	2021
Change in Restricted funds / Förändring av ändamålsbestämda medel			
Profit / loss for the year according to the profit and loss statement / Årets resultat enligt resultaträkningen		2 713 351	-667 587
Change in Restricted funds / Förändring av ändamålsbestämda medel		-2 268 616	747 777
Remaining unrestricted balance brought forward / Årets resultat efter fördelning		<u>444 735</u>	<u>80 190</u>

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Balance sheet / Balansräkning	Note / Not	2022-12-31	2021-12-31
Assets / Tillgångar			
Fixed assets / Anläggningstillgångar			
Equipment / Inventarier, verktyg och installationer	9	299 150	271 300
Total fixed assets / Summa anläggningstillgångar		<u>299 150</u>	<u>271 300</u>
Financial assets / Finansiella anläggningstillgångar			
Long term loans receivable /Långfristiga fordringar	10	1 534 411	1 520 525
Total financial assets / Summa finansiella anläggningstillgångar		<u>1 534 411</u>	<u>1 520 525</u>
Current Assets / Omsättningstillgångar			
Prepaid expenses and accrued income / Förutbetalda kostnader och upplupna intäkter		99 858	470 754
ICH Balance / Fordran ICH		2 194 660	1 475 192
Cash and bank balances / Kassa och bank		16 102 181	16 634 568
Total Current Assets / Summa omsättningstillgångar		<u>18 396 699</u>	<u>18 580 514</u>
Total Assets / Summa tillgångar		<u>20 230 260</u>	<u>20 372 339</u>

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Balance sheet / Balansräkning	Note / Not	2022-12-31	2021-12-31
Equity / Eget kapital			
Restricted funds / Ändamålsbestämda medel		9 181 661	6 913 045
Surplus brought forward / Balanserat kapital		1 084 115	1 003 925
Deficit/Surplus for the year / Årets resultat		444 735	80 190
Total Equity / Summa eget kapital		<u>10 710 511</u>	<u>7 997 160</u>
Current Liabilities / Kortfristiga skulder			
Accounts payable / Leverantörsskulder		-	601
Liabilities of grants not used / Skuld av erhållna ej nyttjade bidrag	5	6 487 722	9 248 751
Other liabilities / Övriga skulder		14 892	14 308
Accrued expenses and deferred income / Upplupna kostnader och förutbetalda intäkter		3 017 135	3 111 519
Total Current Liabilities / Summa kortfristiga skulder		<u>9 519 749</u>	<u>12 375 179</u>
Total Equity and Liabilities / Summa eget kapital och skulder		<u>20 230 260</u>	<u>20 372 339</u>

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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.

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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.

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.

Not 2 Donations / Gåvor

	<u>2022</u>	<u>2021</u>
<i>Donations according to the profit and loss statement / Gåvor redovisade i resultaträkningen</i>		
Unrestricted donations / Fria gåvor	1 413 935	1 183 593
Donations to restricted funds / Ändamålsbestämda gåvor	<u>3 329 947</u>	<u>2 272 097</u>
Total / Summa	<u>4 743 882</u>	<u>3 455 690</u>
 <i>Donors / Givare</i>		
Individual donors / Allmänhet (%)	31	25
Organisational donors / Andra organisationer (%)	69	75
 <i>Sources / Givare</i>		
Other countries / Andra länder (%)	90	91
Sweden / Sverige (%)	10	9

Not 3 Volunteers / Volontärer

De internationella volontärerna har bidragit med 79,208 arbetstimmar under 2022.

The international volunteers have contributed 79,208 work hours during 2022.

Not 4 Grants / Bidrag

	<u>2022</u>	<u>2021</u>
<i>Public grants / Offentliga bidrag</i>		
Grants from SMC / Bidrag från SMC	1 275 932	3 839 177
Grants from Läkarmissionen / Bidrag från Läkarmissionen	-	227 500
Grants from Vatten åt alla / Bidrag från Vatten åt alla	-	108 700
Interact Evangeliska Frikyrkan	100 000	70 000
Svenska alliansmissionen	60 080	123 390
Foreign Grants / bidrag från utlandet	<u>15 625 502</u>	<u>8 313 129</u>
	<u>17 061 514</u>	<u>12 681 896</u>

Breakdown of Foreign Grants / Fördelning av utländska bidrag

	<u>2022</u>	<u>2021</u>
Faroe Islands	448 727	1 206 557
Fidelity Charitable Gift Fund	251 509	-
First Fruit	506 579	151 316
Anonymous 1	628 037	-
KindernotHilfe (KNH)	-	1 120 855
Merckle Stiftung	1 283 244	-
Anonymous 2	1 473 340	1 177 707
Samaritan's Purse	1 351 351	-
Stiftung HKI	254 008	-
TEAR AU	-	1 434 450
Tearfund UK	-	994 253
Trustbridge	922 573	518 012
WaterStone	1 603 774	-
Other Foreign Grants (incl 3300)	<u>6 902 360</u>	<u>1 709 979</u>
	<u>15 625 502</u>	<u>8 313 129</u>

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

	<u>2022</u>	<u>2021</u>
Opening balance / Ingående balans	9 248 751	6 153 594
Received during the year / Erhållet under året	15 347 273	15 777 053
Used during the year / I anspråktaget under året	<u>-18 108 302</u>	<u>-12 681 896</u>
Closing balance / Summa utgående balans	<u>6 487 722</u>	<u>9 248 751</u>

Specification of closing balance / Specifikation av utgående balans

Grants from SMC / Bidrag från SMR	1 984 909	2 019 156
Grants from SAM / Bidrag från SAM	45 920	-
Grants from SRG / Bidrag från SRG	-	686 354
Grants from Läkarmissionen / Bidrag från Läkarmissionen	150 000	-
Grants from First Fruit	-	506 579
Grants from Stiftung HKI / Bidrag från Stiftung HKI	43 822	-
Grants from Trustbridge / Bidrag från Trustbridge	1 748 453	2 671 026
Grants for Nutrition Project 2022	1 634 819	2 181 818
Other received grants / andra erhållna bidrag	<u>879 799</u>	<u>1 183 818</u>
Total / Summa	<u>6 487 722</u>	<u>9 248 751</u>

Breakdown of SIDA Grants by Intervention Number

Fördelning av SIDA-bidrag per Projektnummer

Intervention number / Projektnummer	Brought forward / Ingående balans	Total received or refunded / Summa erhållit eller återbetalt	Closing specification / utgående balans	Total spent / Summa nyttjat
20:002	497 381	-	497 381	-
20:001	1 388 927	-	1 388 927	-
17:015	300	-	300	-
18:017	107 106	-	-	107 106
21:011	<u>25 442</u>	<u>1 241 685</u>	<u>98 301</u>	<u>1 168 826</u>
Total / Summa	<u>2 019 156</u>	<u>1 241 685</u>	<u>1 984 909</u>	<u>1 275 932</u>

Not 6 Administration costs / Administrationskostnader

	<u>2022</u>	<u>2021</u>
Administration expenses / Administrationskostnader	850 338	553 332
Personnel expenses / Personalkostnader	520 226	887 465
Business travel expenses / Resekostnader	178 967	65 065
Other expenses / Övriga kostnader	174 852	<u>-78 455</u>
	<u>1 724 383</u>	<u>1 427 407</u>

Not 7 Employees / Personal

Vid slutet av 2022 hade organisationen i Sverige två anställda.

At the end of 2022 the organization had two direct employees in Sweden.

Not 8 Operational lease agreements / Operationella leasingavtal - leasetagare

	<u>2022</u>	<u>2021</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 2023-12-31. 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 2023-12-31. Cancellation time is 9 months.

Not 9 Fixed assets / Anläggningstillgångar

Equipment / Inventarier, verktyg och installationer

	<u>2022-12-31</u>	<u>2021-12-31</u>
Opening acquisition value / Ingående anskaffningsvärde	1 634 709	1 350 552
Purchases for the year / Inköp	145 969	286 935
Sales or disposals for the year / Försäljningar och utrangeringar	<u>-8 803</u>	<u>-2 778</u>
Closing accumulated acquisition value / Utgående ackumulerade anskaffningsvärden	1 771 875	1 634 709
Opening depreciation / Ingående avskrivningar	-1 363 409	-1 236 747
Sales or disposals for the year / Försäljningar och utrangeringar	2 745	76
Depreciation for the year / Årets avskrivningar	<u>-112 061</u>	<u>-126 738</u>
Closing accumulated depreciation / Utgående ackumulerade avskrivningar	-1 472 725	-1 363 409
Closing residual value according to plan / Utgående redovisat värde	<u>299 150</u>	<u>271 300</u>

Not 10 Financial assets / Finansiella anläggningstillgångar

Long term loans receivable / Långfristiga fordringar

Föreningen har ett lån till ett utvecklingsprogram för mikroföretag (FURUZ) i Tadzjikistan. Lånetiden är från september 2022 till september 2025.

The organisation has a loan to a Micro Enterprise Development programme (FURUZ) in Tajikistan. The loan period is from September 2022 to September 2025.

Operation Mercy
826001-5279

Örebro 2023 -

Andrea Vogt
International Director

Grant Michels
Ordförande / Chairman

Anders Löthgren

Bertil Engqvist

Frida Nilsson

Martin Ström

Sheryl Haw

Our audit report was presented on 2023 -
Vår revisionsberättelse har lämnats 2023 -

Öhrlings PricewaterhouseCoopers AB

Maria Hedlund
Auktoriserad revisor

Örebro 2023 - 06-01


Andrea Vogt
International Director

Grant Michels
Ordförande / Chairman

Anders Löthgren

Bertil Engqvist

Frida Nilsson

Martin Ström

Sheryl Haw

Our audit report was presented on 2023 -
Vår revisionsberättelse har lämnats 2023 - 06-02

Öhrlings PricewaterhouseCoopers AB


Maria Hedlund
Auktoriserad revisor

Operation Mercy
826001-5279

20

Örebro 2023 - 05-19

Andrea Vogt
International Director



Grant Michels
Ordförande / Chairman

Anders Löthgren

Bertil Engqvist

Frida Nilsson

Martin Ström

Sheryl Haw

Our audit report was presented on 2023 -
Vår revisionsberättelse har lämnats 2023 -

Öhrlings PricewaterhouseCoopers AB

Maria Hedlund
Auktoriserad revisor

Örebro 2023 - 05-16

Andrea Vogt
International Director



Anders Löthgren

Grant Michels
Ordförande / Chairman



Bertil Engqvist

Frida Nilsson

Martin Ström

Sheryl Haw

Our audit report was presented on 2023 -
Vår revisionsberättelse har lämnats 2023 -

Öhrlings PricewaterhouseCoopers AB

Maria Hedlund
Auktoriserad revisor

Operation Mercy
826001-5279

Örebro 2023 - 05-24

Andrea Vogt
International Director

Grant Michels
Ordförande / Chairman

Anders Löthgren

Bertil Engqvist

Frida Nilsson



Martin Ström

Sheryl Haw

Our audit report was presented on 2023 -
Vår revisionsberättelse har lämnats 2023 -

Öhrlings PricewaterhouseCoopers AB

Maria Hedlund
Auktoriserad revisor

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Örebro 2023 -

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Our audit report was presented on 2023 -
Vår revisionsberättelse har lämnats 2023 -

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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 2022.

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 2022 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

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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 2022.

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 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 vårt uttalande.

Styrelsens och generalsekreterarens ansvar

Det är styrelsen och generalsekreteraren som har ansvaret för förvaltningen.

Revisorns ansvar

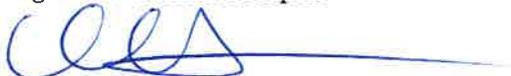
Vårt mål beträffande revisionen av förvaltningen, och därmed vårt uttalande om ansvarsfrihet, är att inhämta revisionsbevis för att med en rimlig grad av säkerhet kunna bedöma om någon styrelseledamot eller generalsekreteraren i något väsentligt avseende företagit någon åtgärd eller gjort sig skyldig till någon försummelse som kan föranleda ersättningskyldighet 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 ersättningskyldighet 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 räkenskaperna. 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 2 juni 2023

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 2022.

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 2022 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 2022.

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 2 juni 2023

Öhrlings PricewaterhouseCoopers AB

Maria Hedlund
Authorized public accountant



OPERATION MERCY

**Operation Mercy
International Headquarters**

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Organisation number: 826001-5279



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