OPERATION SMERCY

ANNUAL IMPACT REPORT 2021



WHERE WE WORK

GEOGRAPHICAL FOCUS:

We primarily work in Central Asia, the Middle East, and North Africa. We see ourselves as 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, Mauritania, Tajikistan, Kyrgyzstan, Pakistan

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A Word from the Director

The Persian word "nav" means new. As I write this, many of our teams, project partners and participants are celebrating "Navruz" – the Persian New Year celebration. As with many New Year traditions, there are opportunities to look forward and to look back.

In looking forward, the concept of "new" is integral to our organisational development process. One of our five-year goals is to gain new strength as an organisation as we NAVigate into the future.

The process of gaining new strength as an organization, while continuing to operate, could be likened to "building a plane in the air". As we look back over the past year, amid global uncertainly and instability, it seems more appropriate to say that we've felt it's been "building a plane in the air while flying through a hurricane".

As you build a plane in such environments, those that are fragile don't stay in the air very long. During our country directors' meetings in Sweden this past October, as we evaluated our progress as an organisation, we came away noting that "Operation Mercy is no longer fragile".

While there are many factors contributing to that milestone, we believe that we can attribute the bulk of it to our partners in Sweden and abroad, to our amazing staff and to the communities in which we are engaged. And, of course, we want to be quick to acknowledge our God who sees our needs and meets them. For all that, we are so very grateful and say, "Thank You"!

We are also grateful to have celebrated our 30th anniversary as an organisation in 2021. We listened afresh to the stories from our founders and we were encouraged and excited that we are building well on the good foundations that they laid. This is something that was not done alone, but with the help of many who have partnered with Operation Mercy over the years.

As Operation Mercy NAVigates into the future, we continue to hold firm to our foundational priorities of prayer, professionalism, peace-making, perseverance and partnership. This annual report for 2021 seeks to tell some of the stories of the impact of Operation Mercy through the lens of those priorities.

We will also have a special focus on Afghanistan and the evacuation last August, a look at our organisation's response in assisting refugees in neighbouring countries and an introduction to some new activities that just started in December 2021.

While most of this report highlights, in story form, transformation in the lives of people, we also have

included some statistics on page 16 and an auditor's report on page 67 to provide some quantitative benchmarks regarding our engagement with our partners.

I hope you enjoy this celebration of our partnership with YOU as we look back on 2021. We cannot do this alone, and we can't thank you enough for partnering with us to bring hope, capacity, and community to people who are suffering and marginalized in the often forgotten and least reached parts of the world.

Yours,

Andrea Voat

International Director, April 2022

A SPECIAL REPORT ON AFGHANISTAN:

On Wednesday, the 18th of August, I met the expat staff working in Afghanistan at the Frankfurt airport. They had been evacuated from Aghanistan the evening before by the German Military after a week of intense crisis management.

As we rejoiced in their safe evacuation, our thoughts and prayers were still with the more than 100 Afghan staff that had to remain in the country. We had no idea what the future would hold for them.

Through the rest of August and all of September, we lobbied together with our partners for our Afghan staff. While Operation Mercy and our partners, Kindernothilfe in Germany, the Swedish Mission Council in Sweden and Tear Australia, all lobbied with people at every level of power within our respective governments, there were few substantial results. We stayed in touch with our Afghan staff through phone calls and messenger services with varying degrees of success. At the time, it was the only way we could provide care and support for them. Amid those challenges, we were grateful for the generous and ongoing support of our partners which enabled us to continue paying the salaries of our staff during their difficult and uncertain times.

A DEVELOPING NEW FOCUS:

The expat staff team from Afghanistan met in early October for a time of evaluation and planning. The lack of food security, especially among children and mothers, troubled us deeply. Furthermore, since our development projects over the past decade usually identified children and mothers as those in the highest risk category, we decided to focus on them.

At the same time, we sensed that Operation Mercy's time in Afghanistan, while interrupted, was not over yet and that we should make plans on what we could do when we were able to restart an in-country presence.

As we further discussed what seemed to be two coalescing options, we decided to consult with some relief specialists to see if we should move forward with them. After a very helpful consultation, the team decided that we should focus on developing a nutrition project for lactating mothers and mothers with children five years old and under. We made it a goal for Operation Mercy Afghanistan to work toward preventing and treating malnutrition in this most vulnerable group.

We then partnered with a nutrition consultant and began training staff for the project. We began the process of reorganizing the local project teams to best implement the project. The expat team were able to visit some of the local staff teams in-country.

We've now completed the assessment phase of the project and have identified several districts in two major cities in Afghanistan where we are ready to implement the nutrition program. We plan to serve about 29,000 households with education on how to prevent malnutrition. We also anticipate that at least 7,500 women and children will need nutritional supplements. Many of our Afghan staff are already in the communities and are currently engaging with potential project participants. Trauma debriefing: As the expat team travelled back into Afghanistan, they were accompanied by a people care person whose main role it was to listen to and care for traumatized and anxious local staff. As Operation Mercy International we have started a working group looking specifically into the ongoing psychosocial support of all our local staff and partners, with the aim of building resilience and giving support in times of crisis.

The expat staff team has had recent positive engagements with the new Afghanistan government and has been able to make regular short-term visits into the country. While this has been a difficult and challenging year of constant change, we look forward to again being able to partner with the Afghan people to support them in building a better future.

QUICK INTERNATIONAL RESPONSE:

Our international reach allowed us to be quick to respond to the needs of Afghans in other countries as they were cut off from support from their home in the second half of 2021. Our partners in Tajikistan received requests for help from the Council of Afghan University Students and local municipalities to help with an existing and now rapidly growing Afghan refugee community in the country. We quickly started a project and gathered some resources to assist. Afghan women and children are receiving support in health, education, and everyday necessities. One beneficiary shared her story:

"My name is Gulizor". I lost my mother when I was 11, my father married someone else, and I didn't go to school. Because I was looking after my brothers and sisters who were left without parents, and there was no opportunity because the military conflicts did not stop. When I was 15, I was given in marriage. I endured emotional, spiritual, and physical abuse from my husband and his relatives. I now have four children. I am anaemic. I never went to the doctors.

We have been here for six months now. This workshop was something new to me. First of all, the attention we received, I am shocked, I am accustomed to being devalued. But today was a great encouragement for me, the attitude was so warm, so family-like, something we do not have in principle. Thank you!" (Afghan refugee woman after participating in a health seminar for women).

We received a request for help from the director of the Centre for the Education of Afghan Children. The Centre has 300 children studying there and is severely under-resourced. We were able to provide some teaching equipment in the form of pens, pencils, and notebooks.

"This workshop was something new to me. First of all, the attention we received, I am shocked, I am accustomed to being devalued. But today was a great encouragement for me, the attitude was so warm, so familylike, something we do not have in principle. Thank you"

AFGHAN REFUGEE WOMAN AFTER PARTICIPATING IN A HEALTH SEMINAR FOR WOMEN

COVID-19 - SPECIAL PROJECTS 2021

2021 proved to be another year dominated by the impact of the COVID-19 virus. Not only has the illness taken its toll on our physical bodies, but it has also adversely impacted our emotional and mental wellness. The economic devastation from COVID-19 also continues to impact our project communities.

We are so grateful for a grant from the Faroe Island Government - Føroya Landsstýri. We were able to combine this grant with many small gifts from individuals to implement some projects in several countries to help mitigate some of the economic impact of the virus. Following are some highlights.







TAJIKISTAN

In Tajikistan three local partner organisations reached a total of 4,067 project beneficiaries and participants with COVID 19 related activities and relief.

One such recipient is Risolat*. She and her family live in the western part of Tajikistan. Her family of seven received food and hygiene packages. Her husband was very sick and died from complications after COVID-19. She called our office and told us this:

"I called to say that your volunteer came to us and talked about prevention of COVID-19. Now our family members wash hands much more often than we used to do. Unfortunately, my husband died but his last will was to call your organization and express his deep gratitude for helping our family with food. Two of my sons are in Russia but not easy now during pandemic to have a permanent job place. Currently, they are in the process of renewing their documents which requires time and a lot of money because of new regulations toward labor migrants in Russia. They haven't sent any money home since April this year and they were sick with COVID as well in Russia. So those days, that help was the only and came just on time. We had some food to feed our children and grandchildren. Thank you."

*Name changed

AFGHANISTAN

Operation Mercy Afghanistan prepared food packages for people in poverty (this took place prior to the regime change in 2021). In some countries, beneficiaries of the food packages are recommended by the local government, and we follow that protocol. However, in Afghanistan, permission was granted to allow staff members to select beneficiaries of the food packages.

The staff decided to be very strategic in selecting beneficiaries. Each of our Afghan staff visited a family that they knew to be vulnerable in their direct community or in another part of their city. The visit included an assessment of what the family's greatest needs were and then the staff member purchased and delivered groceries to best meet the family's needs.

Between April and July, we provided food packages for 390 families. Within each family, counting extended family members, we estimate that we provided food packages that benefited approximately 3,120 people.

Here are some testimonies from some of the staff involved in the selection and distribution:

"I learned a good lesson from this move, and that is that capturing the poor and bringing laughter to their lips is one of the happiness of this world and the hereafter. The joy I saw in the recipient was encouraging."

"I experienced the most beautiful feeling by donating food to this family. I will never forget the smile that flowed on his and his wife's lips and the joy I saw in them. They were very happy with Operation Mercy's aid, and they prayed from deepest of their hearts for the providers. I am also very happy that with the help of Operation Mercy, I was able to create a smile of joy and generosity on the lips of a poor family."

JORDAN

Every Wednesday our team of health professionals conducted a clinic hosted at a church. We scheduled around 25 patients for each day the clinic was held. Patients could see either a doctor or a social worker.

As each patient came for their appointment, they were given a hygiene bag containing hand sanitizer, soap, and face masks. Each bag also had a leaflet that compared the risks of contracting COVID to the possible minor side effects of the vaccine. Each patient was also surveyed regarding their COVID vaccine status.

If a patient had not received the vaccine, we gave a personal testimony of getting vaccinated. We also encouraged them to speak to the doctor or social worker if they had any questions or concerns about the vaccine.

Records were kept of who received the hygiene bag so that we would be careful to distribute one bag per household. A total of 350 bags were distributed during these clinics.

KAZAKHSTAN

We develop relationships with community partners so that they can focus on bringing physical and emotional help to people in their communities. As the community partners experience positive outcomes, word spreads and doors open in other communities, and we are able to develop new partnerships.



"Our Operation Mercy team in North Macedonia observed the frustration, exhaustion and stress amongst medical staff who were stretched beyond limits in the battle against Covid-19.

Our team asked the staff how they were doing and took the time to genuinely listen to their answers. Many of the medical staff had tears in their eyes as a result of these interactions and took selfies with our staff to capture the moment."

REPORT FROM THE TEAM IN NORTH MACEDONIA

As we worked with these community partners, we assisted them with some training on participatory community engagement methods, appreciative enquiry techniques and assessments of needs with the goal of providing food and hygiene packs as part of the relief work.

The office in Kazakhstan has developed relationships with 10 community partners. As a result of the training, these partners have been able to effectively reach more than 200 families. Every one of our community partners was deeply touched by being involved in the efforts to reach families.

Along with doing the food and hygiene pack distribution, the community partners would ask the recipients what their dreams are. One particular partner, after asking others that question, began to realize that she had never been able to express her own dreams.

For years, she had seen that the greatest need in her community was for strong families. As she started trying to articulate her own dream, she realized that she really wanted to help build strong families and asked us to equip her to do that.

We were able to conduct a community development activity with her and we also shared the problem-solution tree so that she could use it. As she gladly received these resources, she cried as she realized she could now work toward accomplishing her dream of seeing stronger families in her community.

NORTH AFRICA

Internally Displaced People (IDP) often live in

camps and have limited access to resources. Our partner in North Africa focused their activities on

developing self-help groups for women in an IDP camp.

The activities included distribution of food and hygiene packs in the camp. In addition, beneficiaries of the packs were also educated on COVID prevention and gender-based violence. Our partner reports that a total of 1,925 women and 136 men received packs for their families.

One woman beamed when she received a food package and told the staff member that she would not have to worry about food for the next five days. She also told the staff member that she was glad that that we helped everyone, not looking at religion or tribe.

Our partner also reported that they were able to train 55 female and 40 male teachers and community leaders in COVID prevention and the prevention of gender-based violence.

NORTH MACEDONIA

Our Operation Mercy team in North Macedonia observed the frustration, exhaustion and stress amongst medical staff who were stretched beyond limits in the battle against Covid-19. They decided to come alongside the medical vaccination personnel in practical ways by giving them care packages and providing words of encouragement.

The team visited medical staff at the vaccination centers in the city, including one at the main indoor sports stadium. Our team asked the staff how they were doing and took the time to genuinely listen to their answers. Many of the medical staff had tears in their eyes as a result of these interactions and took selfies with our staff to capture the moment. Our coordinator was not expecting the medical staff to be touched as much as they were.

Our physiotherapist told us, as she was recalling that day: "I will never forget that day, walking into the central vaccination point and seeing the response of the medical personnel, vaccination staff and even the food vendors..."

CONCLUSION

Many of the same communities impacted by COVID-19 over the last two years still struggle with the aftermath. We will continue to work with community partners to mitigate the impact.

We are also painfully aware that the war in Ukraine and the sanctions levelled against Russia could further impact the fragile economic situations in the communities we partner with.

While we can say that we will respond to such issues as best we can, we know that our ability to respond is dependent on the generous support of our donors. Will you stand with us as we move to provide support and assistance in the days, weeks, and months ahead to those devastated by the impact of COVID-19?

We know that our ability to respond is dependent on the generous support of our donors.



ABOUT OPERATION MERCY

"Operation Mercy partners to **restore hope**, **build capacity** and **promote community**."



OUR MISSION

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

Operation Mercy is a community of hope. We are a community that is diverse in backgrounds, personal stories, skills, and vocations. We are a community working in 10 countries, from many different nations. Our community represents men and women, young and old, many 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 which enables us to look beyond the pain and suffering that we encounter every day.

THE SUSTAINABLE DEVELOPMENT GOALS (SDG) AND UNIVERSAL VALUES:

We endorse the United Nations (UN) 2030 Agenda and the fight to end poverty, discrimination, and injustice which are the roots of hopelessness that we encounter in our work, daily.

Development and poverty researchers describe "multidimensional poverty" as not just a financial issue, but it also includes limited access to education, health, clean water, and other factors of quality of life. Poverty can also be seen when there is a breakdown of relationships between self, others, community, environment and last, but not least, our relationship to the Creator God.¹

As a community we work to achieve the goals of the United Nations 2030 Agenda, and we deeply resonate with the "Universal Values" as described by the UN. "Universal values are what enable the SDGs to be truly transformative, by placing the person and their inherent dignity at the heart of development efforts, empowering all people to become active partners in this endeavour. Universal values allow us to go beyond abstract aggregates to addressing discrimination and other root causes of inequality, that lie at the heart of poverty and conflict."²

Operation Mercy follows a "human rights-based approach" that restores dignity and equality in community, in order "to leave no one behind". This includes the person with a disability, the refugee and stranger, and the person who belongs to a persecuted minority. We work for "gender equality and women's empowerment" to see women in all cultures and parts of life enabled to use their creativity, intelligence, care, strength, skill, and love. These three principles resonate deeply with our mission of building hope, capacity, and transformed and vibrant communities – sharing hope with others.

> "Human beings are members of a whole In creation of one essence and soul If one member is afflicted with pain Other members uneasy will remain If you have no sympathy for human pain The name of human you cannot retain"

> > گلستان سعدی ³ – Saadi,

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^[1] Bryant L. Myers, Walking with the poor, 1999

^[2] https://unsdg.un.org/2030-agenda/universal-values

^[3] https://www.goodreads.com/

quotes/1274345-human-beings-are-members-of-a-whole-in-creation-of

WHO WE ARE

Operation Mercy is a community of hope. We are a diverse community with different backgrounds, personal stories, skills, and vocations. Even though we are different, we are united in wanting to see people raised up, in and through community, because we share hope which enables us to look beyond the pain and suffering that we encounter every day.

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



Our Core Development Principles

MUTUAL STRENGTH AND ASSETS-BASED APPROACH:

We focus on strengths and what is present, as opposed to weaknesses and 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 grassroots 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" 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 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 Human rights, have their origin in values we treasure deeply i.e., dignity, equality, integrity, 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 recognize 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

sek 17 303 364 € 1 687 753

Total Expenditure in 2021

International office Costs vs Project Costs: 8% vs 92%

Total project beneficiaries/participants 475 795

Ratio direct project participants female 58%

male 42%



WHO WE ARE: OPERATION MERCY IN NUMBERS

Total Volunteer Hours in 2020

60 734 hours

Valued at *

sek 11 029 294 € 1 075 786

Our motivated, long term, professional, and self-funded staff are among our greatest assets. They enable us to add an additional 50% value to each donation received.



THE CHALLENGE:

When you give 400 SEK, we add 200 SEK worth of volunteer hours. Together we impact 10 lives through restoring hope, building capacity and growing community.

* Based on the Swedish average wage in December 2021: 182,60 SEK/hour (https://tradingeconomics.com/sweden/ wages)

Exchange rates from from sek.fxexchangerate.com, 31 December 2021

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 application 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





KEY PRIORITY: PRAYER

O PRAYER

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



KAZAKHSTAN

Depend on God

Kama* is our manager for the Women's Empowerment project. She has been meeting with the women for the past 4 years. During this last year, she has seen women freely share their struggles in the safety of the groups.

A young lady recently joined the group. She's been listening to the lessons and has begun to find hope through Art Therapy sessions. In the safety of a group, she has also begun to freely share about her own struggles.

Kama is very sensitive to keeping people from becoming too dependent on her or on the group. She recently had the opportunity to tell this young lady to look to God for hope. Kama told her that one day she might not be able to answer the phone or that the group might not be available, but the young lady could keep looking to God for hope. "She recently had the opportunity to tell this young lady to look to God for hope"

We are so encouraged to have project leaders like Kama who try to help people become less dependent on them and more dependent on God. •

*Name changed to protect identity



Talking to God Helps Release Stress

One of Operation Mercy's partner organizations runs health seminars for adolescents. They cover topics such as puberty, dating, family relationships, and a relationship with God. They also discuss relationships with family members and a person's relationship with God.

Two girls recently attended a seminar on having open communication in relationships. The girls reported that they were putting what they learned into practice, specifically in their relationships with their parents. But they also shared that they now know that they can speak openly with God when they are troubled. Both girls reported that talking freely with God helped to release the stresses they were experiencing. "But they also shared that they now know that they can speak openly with God when they are troubled."

We are so encouraged that our seminar presentations can not only help people with relationships, but the seminars also seem to help changes occur in perspective and behavior.



KYRGYZSTAN

Seen and Valued

Our partner's therapeutic horse-riding project sometimes impacts the parents more than their children who are receiving therapy by riding the horses. The children usually have disabilities such as cerebral palsy.

One father was deeply touched as he watched his son's demeanor change for the better as he was riding the horse. He was so used to having to fight to get care for his son that he was unable to understand why such an organization was providing the therapy free of charge. He asked why they were doing such things without charging him.

The leader replied that those involved in the organization want to celebrate these children that no one else sees value in. He also told the father that the staff pray regularly for the children.

Through this project, parents and children feel seen and valued. And for many, that is a whole new experience. •

"One father was deeply touched as he watched his son's demeanor change for the better as he was riding the horse."



IRAQ

Blessed by Prayer

For those with degenerative muscle diseases, every physical therapy visit is a significant part of their health care needs. But even more so, we have some physical therapists who practice health care in a holistic way.

Sharad* and Nissie* are Yezidi and fled ISIS in 2014 with the rest of their family of eight brothers and sisters. Just a few years ago, both Sharad and Nissie were able to run and play just as other children do. However, of late, their mobility and dexterity has been deteriorating due to a genetic muscle disease. They now struggle even to move their mouths in order to communicate. They also need ambulatory assistance.

At the initial physical therapy session, the therapist and our staff prayed for Sharad and Nissie and for the entire family. While we wish we could now report progress in their physical condition, we can report that during every subsequent visit, the family has shared "While we wish we could now report progress in their physical condition, we can report that during every subsequent visit, the family has shared how much our prayers have meant to them."

how much our prayers have meant to them. And while the physical struggles continue unabated, they always tell us how they feel blessed by our ongoing care and prayers for them. •

*Name changed to protect identity



IRAQ

God Created Me Perfectly

Rosa* came to our fitness class offered at one of the Syrian Refugee camps. As she participated in the class, she ended up losing weight and gaining friends. She was starting to shine and then she started participating in "Shine".

We offer "Shine" as a program to help women grow in resilience and coping capacity by investing in their self-worth and identity. It was obvious that Rosa was growing in all those areas, and she attributes the changes in her life to participating in the Shine course. She told us the following:

"Before Shine, I used to be shy and timid. I was also very impatient and quick to flare up in anger, causing conflicts with everyone around me. Through Shine, Operation Mercy taught us that we need to have patience and long-suffering, while at the same time actively planning for and maintaining a positive outlook for the future." "We learned that humans are valuable in God's sight and that this also applies to us as women. A person's value is intrinsic and not determined by if they are fat or thin, tall, or short. As we learned of our value, we gained self-confidence, giving thanks to God for the amazing way that he created us. I am now convinced that God has created me perfectly!"

"After having attended the Shine course, I have a better understanding of my life and find it easier to respond to problems patiently. When I have a problem, I take the time to think and wait before responding. I also feel equipped to plan better for my future. The Shine course has greatly impacted my life!" We are happy to report that Rosa continues to attend fitness classes. She tells us that she is praying for God to bless her with children, and she has a renewed hope for her future. In her free time, she has taken up writing poetry to express her feelings, a talent one of the fitness instructors encouraged her to develop. •

*Name changed to protect identity

KEY PRIORITY: PROFESSIONALISM

2 PROFESSIONALISM

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



KYRGYZSTAN

Better Equipped to Teach

Lisa* was trained as a teacher but she had been out of the classroom for several years in order to stay at home with her young children. When our partner organization opened a new branch office in her town, she was drawn to their work educating children with special needs and soon joined the work as a teacher.

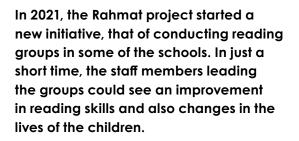
While having great enthusiasm and love for the children, Lisa soon realized that she needed to know more about special education. She started attending an online course at a Russian University. It was challenging to study while working and managing her home life, but she persisted. She recently received her diploma for the course.

Our partners now have a more qualified teacher. The community has more help for their children with disabilities and Lisa is better equipped to teach them. •

*Name changed to protect identity

"Lisa soon realized that she needed to know more about special education. She started attending an online course at a Russian University. "

Reading Changes Lives



A couple of the girls were more than glad to share how reading books has impacted their lives:

"My name is Momina* and I am 13 years old and in the 6th grade of this High-School. By reading the book of the Honest Woodman, I learned that I should always be honest and never lie to others. I am satisfied with what I have, and I do not covet the property of others. I learned from the stories in this book that contentment brings blessings and increases wealth and gives peace to human beings. Thanks to this project, which publishes useful and informative books for children."

"My name is Zakhera* and I study in the fifth grade of the school. I learned from reading Grandpa Stories book to always be careful in everything I do. When I am crossing the road, I have to make sure that I am using the right way for crossing and see that the car is far away. When I go to the market for some needs, I try to be careful not to walk in the street and use the sidewalk to not put my family in trouble."

*Name changed to protect identity

"My name is Momina* and I am 13 years old and in the 6th grade of this High-School. By reading the book of the Honest Woodman, I learned that I should always be honest and never lie to others."

Learning New Ways

Last year, our project managers had the opportunity to participate in an online project management course. In one of the sessions, they were taught about setting goals and planning for the future.

One of our project managers mentioned that in their culture they don't plan for the future, they live from day to day. Another project manager was excited to learn new ways of doing things.

We were encouraged that they all agreed that it was important to learn to change. We are so glad to see local managers embrace new ways of managing their projects. But more so, as these new ways are implemented, we are seeing positive changes in their projects. •

Applying Child Protection Principles

Our Keystone project conducts child protection training for their staff. After the training, our Keystone coaches realized that there were some situations with some Keystone participants that might need some attention.

They contacted the Keystone protection officer to see if further engagement with the families might be warranted. The protection officer contacted one of the fathers and the father expressed concern that his daughter was being exposed to sexual content from kids in their neighbourhood. The protection office was able to teach the parents about protection principles that could also be talked through with their children. •

MAURITANIA

Shared Reading Experiences

In the school system in Mauritania, students learn by rote and repetition. Since the class sizes tend to be large, they get little or no personal attention.

Our Kids and Reading Programme is set up so that students can get an opportunity to read to an adult or teenage helper. As they discover how to string letters together, we have seen the light go on in children's eyes as they are learning to read!

During the COVID 19 lock down, it was challenging to create opportunities for reading help. We decided to allow children to borrow books. One young girl had been struggling with recognizing letters and had not been able to sound out words. She borrowed the first reader and when she brought it back two weeks later, she could read it! We asked her who had helped her at home, and she answered that it was her older sister who also attends the program and has helped as a volunteer. We were so encouraged that her sister had taken the time to help her sister and it obviously paid off!

Another girl in our Kids and Reading Programme borrowed a book with pictures and information about India. The book seemed a bit difficult for since she is not a very confident reader. But when asked if she had read it, she said yes and even pointed out details in the book that she had enjoyed. She also said that her brother, sister and mother had also read the book, and all had found it interesting. •





Everyone Deserves Access to Education

One of the main areas where our partner organization continues to see professionalism is through our teachers. One of our teachers, Nasreen*, shared the following:

"I have been teaching at the Middle school for boys and girls for the last five years. It's a half an hour drive from my village to the school. Teaching children here is a blessing. I feel so honored and happy to help this highly isolated mountain community. I am the only female teacher here in this school.

Other teachers always fear going to this community because they are considered to be the most neglected community in my area. I come from a different background. I am so thankful to this wonderful organization for uplifting this poor community and giving me a chance to share my education and now I am not only teaching these kids, but I am also meeting and motivating the women of this village to become aware of the importance of education. I sometimes teach them about their personal health and hygiene. I am so thankful for re-hiring me to teach here at this school." Although Nasreen comes from a different background, she was willing to go work with those in this region. Her experience is indicative of the holistic transitions that are happening not only within communities but within the region. We are seeing a breakthrough in understanding that all deserve to have an opportunity to access education. •

*Name changed to protect identity

Training Changes Project Management



Our project leaders participated in an online training course on project management. Over the last few months, we have seen how this training has changed how our project leaders manage their projects.

In one specific situation, a project leader was approached by some in the community. They asked for financial assistance for a youth camp. Our Project leader knew that she didn't have the resources to simply give them what they were asking for. In applying some of what she learned, she met with community leaders to see if they could resolve the issue and also asked them to see if they had the resources that were needed. The community leaders then brought this before the community. The community came up with the idea of everyone contributing financially to the camp. But if someone didn't have the ability to contribute financially, they could volunteer at the camp.

Finances were raised. For those who could not contribute financially, they helped prepare meals, cleaned, washed dishes and helped with babysitting.

As a result of the training course, the project leader was empowered to manage the project in a way that engaged the community. The community worked together for a solution and no outside financial help was needed to run the camp. • "The community came up with the idea of everyone contributing financially to the camp. But if someone didn't have the ability to contribute financially, they could volunteer at the camp."

TAJIKISTAN

JORDAN

Training Changes Mindset

Incorporating Technology with Traditional Farming Practices

In Tajikistan, children with disabilities (CWD) often face stigmatism and discrimination. Parents are reluctant to have their children attend school or go outside in public.

We conduct training to help people understand that involving CWDs in society is important for their physical and emotional development. Such involvement and engagement also help with their social development.

One mother of a daughter with a disability attended the training. Nozanin* had not been allowing her daughter to go to school but after attending the training, she decided it was important that her daughter be given access to opportunities for growth and development. Nozanin had come to realize the importance of investing in her daughter so that her daughter could become more independent and be seen as a valuable part of society.

*Name changed to protect identity

Traditional farming practices often produce low quality crops and low yields. A new generation of younger farmers, having access to the internet, are considering how to incorporate technology with traditional farming practices.

Hamaze* took over his father's farm in 2021. He was interested in high efficiency farming where he could produce larger yields of quality crops with less manual labor. He was also interested in how his farm could benefit from using greenhouses, hydroponics, and automatic systems.

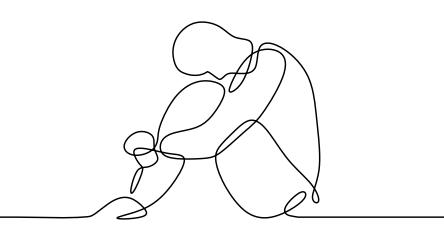
Having heard that our project assists farmers in those very areas, Hamaze came to us for help. We worked with him on designing a hydroponics system for his farm and trained him on how to use it. Hamaze is scheduled to start utilizing this system in the Spring of 2022.

Since we can offer commercial scale systems at an affordable rate to local farmers, we look forward to seeing the results of Hamaze's efforts. Assuming he is successful, we hope that word will spread so that we can assist more local farmers.•

*Name changed to protect identity

IRAQ

Caring For Needs



Farad* is Yezidi and when he was 12, he and his family were taken by ISIS. His mother and sisters were taken as female slaves and he was recruited to serve his captors. He was brainwashed into thinking he was a member of ISIS and fought with them for several years.

Two years ago, the International Coalition attacked an ISIS base in a neighboring country. Fared was at that base and was injured in the attack. He was captured by Coalition forces and his wounds were treated. Unfortunately, his left leg had to be amputated below the knee.

As Farad recovered and interacted with Coalition forces, he realized that he had been brainwashed by ISIS. He was later reunited with his mother and brother although two of his sisters are still held captive by ISIS.

When Farad first came to us, he still had shrapnel in his right leg and left knee. He had been given a cheap prosthetic leg but was unable to walk due to the pain. We worked with other organizations to secure a better, more comfortable prosthetic, but it soon became evident that he would need further medical care and intervention. We took him to a European-trained orthopedic surgeon who was able to remove the shrapnel and operate on his left leg to assist a prosthesis to achieve a better fit.

Over time, the prosthetic we had provided broke beyond repair. We were able to purchase a new, high-quality prosthetic leg for Farad. Yet, even with this new prosthetic, Farad is having difficulties walking since his right foot had developed neuropathy due to the old shrapnel wounds.

This difficult journey has also resulted in Farah experiencing bouts of depression. As our team visits him for physical therapy, we also endeavor to listen to him and encourage him. As an organization committed to offering medical and holistic care, we have been able to use a network of professionals to care for Farad's various needs. •

Looking Back, Looking Forward

The first group of participants for the Skills Training Empowerment and Practice (STEP) started in the Fall of 2019. While we expected the group to finish and move forward with the skills our training was designed to develop, COVID kept delaying our progress. Nine months of delays stretched into 20. Participation dropped as people feared to be around other people.

Yet we persisted. In a geographic area where nearly 50% of the men are unemployed and 90% of the women are not able to contribute to the family cash income, we knew the "Take the Step" challenge could still have positive results. So, when we finally were able to graduate a group, we were thrilled.

As we looked at our graduates, it was clear that beautiful and meaningful stores were emerging. Several of the ladies had begun employment of various kinds. Three had begun to style and cut hair while another had started a cake decoration business. Some had started at-home sewing businesses. Another had joined our staff as a coach.

But beyond building capacity, lives had been touched deeply. Some of the women had come to us having suffered significant trauma and loss. Others came with little confidence. Family challenges abounded. Some came with little else than just a dream of experiencing a better life. And now, for some who were part of our small cohort of graduates, experiencing a better life was starting to be realized.

In enjoying these the milestones, whether big or small, our staff were grateful for having been a been part of the lives of this graduating class. Value, dignity, and God-given gifts had been recognized and gold nuggets of transformation were here on display.

Yet we realize we have much to do! Employment among young people is at crisis levels in the northside of the capital with 36% not able to obtain work. If traditional expectations, gender value and a legacy of ethnic inequality had left most women out of work, the plight of young adults is just as dire. Gaps in skills training exist. Family breakdowns are all too common. The lure of drugs is all too enticing. The landscape for men is a default café existence and for young women, their lives are simply blocked at home.

For the young people, their predicament is "N.E.E.T." – Not in Education, Employment and Training*. And with such reminders before us, we are renewing our efforts to look for opportunities to partner with schools to provide STEP programs. We believe that the STEP program not only empowers women, but it can empower a new generation of all people and give them a clear path of hope.

*From the categories of the International Labor Organization **KEY PRIORITY: PEACEMAKING**

3 PEACEMAKING

- FACILITATING THE RESOLUTION OF RELATIONAL CONFLICT

IRAQ

Progress in Peace

"Progress in Peace" is a character development training program. Operation Mercy held such a program for a local charity. The participants were eager to grow in their personal character as well as in their facilitation skills.

The participants were the founders of the charity. They continue to work together and have a shared vision to bring about change in Kurdistan and Iraq. As part of that vision, they want to train others in what they themselves have learned.

But beyond just acquiring skills, these leaders, two of which are Christians, two are Muslims and two are Yezidis, have demonstrated, as they work together, that resolution of relational conflict can be achieved. •

Conflict Resolution is Possible

Our staff is very diverse, coming from three religions, four people groups and six different languages. Conflict is inevitable but resolution is possible.

Recently there was discussion on what to do if someone offends you. Operation Mercy has a policy to go directly to the person if there is an issue and to not gossip.

One of our staff, a Yezidi woman, told us that prior to coming to Operation Mercy, she had never heard of this way of resolving conflict. She had always used indirect communication and if that didn't work, she harbored offense toward the other person. But after hearing the policy and putting it into practice, she now addresses issues directly with the person.

She has found that it is so helpful in resolving conflicts that she tells her friends about it and encourages them to do the same. •

The Joy of Restoration

In a shame/honor culture, forgiveness isn't something that is often discussed or practiced.

In our Women's Empowerment group, we try to create a place for sharing each other's stories and struggles and to share practical lessons to enrich the lives of those who come.

In a recent session, the leader suggested that they consider a different approach to resolving conflict, that of apologizing and asking for forgiveness.

On that very day, one participant, Rosa*, had just experienced a conflict with her sister. It was her sister's birthday and her sister had been begging her to spend time with her. But Rosa was so eager to go to the group because of the support she receives that she ignored her sister's pleas and left to attend the group. When Rosa returned home, she found her sister upset and crying. Rosa realized that she had hurt her sister but rather than shaming her sister, Rosa decided to apply what she had heard in the group. She told her sister that she was sorry and asked her sister to forgive her.

Her sister was stunned that Rosa herself was willing to assume the shame.

Rosa's apology and asking her sister for forgiveness ended up opening the door for the sisters to enjoy the rest of the evening together. They even found themselves sharing more deeply than they had ever done before. These sisters experienced the joy of restoration because Rosa was willing to be humble and ask for forgiveness. And Rosa later reported that when she asked for forgiveness, the peace that she herself had inside was so beautiful. •

*Name changed to protect identity



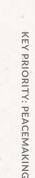
Positive Pressure

Natural leaders can get things done. Kamil* got things done. His style of leadership, however, was getting things done by bullying other kids to implement his ideas.

One day Kamil had the opportunity to go to a special seminar at school. The seminar was for adolescent boys and was being held by one of our partners.

"...the training also emphasized that kindness and encouragement are part of being a good leader." At the training, Kamil heard things he'd never heard before. The training focused on kindness and encouragement. But the training also emphasized that kindness and encouragement are part of being a good leader.

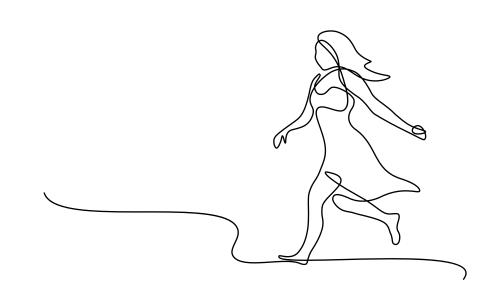
As Kamil pondered these new concepts for him, he realized that while he did lead, he did so in the wrong way. He came away from the training resolving to stop pressuring other students and to try to lead with kindness and encouragement.•





PAKISTAN

Peacemaking Includes Advocacy



Our Rural Village School in Darmander was closed completely due to some issues related to a new religious leader. The community, however, so valued the role of the school in providing educational opportunties that they started advocating for reopening the school.

Prior to the closure, we had offered educational courses that included contextualized learning opportunities. These courses also included opportunities to learn values and empowerment and one of the values we taught was peacemaking. Peacemaking can include advocacy. And advocacy can sometimes include filing claims with the authorities. After the school was closed, our team watched as community members advocated for the school and filed a claim to reopen the school.

Not only did the community feel empowered to use peacemaking skills, but they took that additional step and used them. But the story doesn't just end there. We are very happy to report that, as a result of their efforts, the school has reopened. • "We are very happy to report that, as a result of their efforts, the school has reopened."



Hearing and Learning

In a home filled with a father's anger, there was a lot of yelling and screaming, and laughter was in short supply.

Yasmeen* lives in that home. She described how her father rarely talked with his kids or his wife. His communication with them was primarily in the form of yelling and screaming that was fueled by outbursts of anger.

Now she talks about her father asking her how her day went at school and. She also talks about her father sitting and conversing quietly with her mother. What could have caused such changes? Her father had started attending sessions at the Keystone for Men project. There he heard about topics such as anger, forgiveness and conflict resolution. But he didn't just hear, he learned. And he didn't just learn, he shared what he learned with her Mum and started putting them into practice.

Now Yasmeen talks about this strange new thing being experienced in the home. It's called laughter! •

*Name changed to protect identity



Bridging the Divide

While rivers can be bridged, they can also separate. In this case, different ethnic groups with very different world views have historically been separated by the river. And if they were ever brought together, the tensions between the two groups were unmistakable.

Our Skills Training Empowerment and Practice project (STEP) was somewhat caught in the middle. Our trainers had been from the south side of the river and were Macedonians with business insight and abilities to teach. The north side of the river was an area of impoverishment that could benefit from some training in starting businesses. But those from the south side were not always very welcomed by those on the north side.

Our primary trainer from the previous year was Ana*. She was from the south side of the river but had been able to establish wonderful connections with the ladies on the north side. Somehow, they had sensed that she valued them and saw great potential in them. But it was looking like Ana might not be available to help this year. After lots of negotiations, it became obvious that Ana just couldn't join our efforts this year. We changed course and brought on Sonja*. She had the right credentials, having an MBA, but the ladies on the north side of the river were often high school graduates at best. Being very aware of the gap between the south and north sides of the river, we encouraged Sonja to be mentally prepared for the difficult cross-cultural journey she would be taking. We wanted her to empathize with the ladies, with where they were starting from in their education and experience and how they've been impacted by a lack of resources.

We also reminded Sonja that optimal outcome might include the women starting informal businesses from their homes which is a far cry from the registered business that Sonja was used to working with. In addition, we wanted her to be aware that for many of the ladies on the north side, starting a business would almost be pure fantasy and something that only other people do.

It turns out that Sonja simply amazed us all.

"It turns out that Sonja simply amazed us all."

She was able to clearly communicate and provide quality training in a way that was understandable. She took her MBA training on investments and applied them to make investments in the lives of the participants.

The comments from participants substantiate that two ethnic rival groups are working together for hope and a better future:

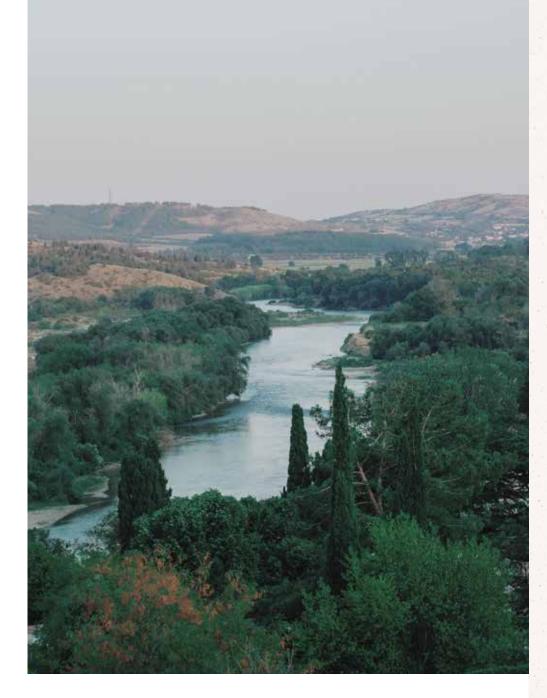
One participant said "The Macedonians are helping us."

Another said "Today was a day I cannot describe. Special thanks to all of you who made it possible for us to be part of your organization, I love you forever, I wish success to everyone." A third said "Thanks so much to you, what a contribution you are making. We are very satisfied. May God help you. We are strong together. I love all of you."

The training demonstrated how one ethnic group was reaching into the world of another. In a place where people are more likely to merely co-exist, relationships are being built. Our Macedonian support staff are helping and facilitating small groups and non-Macedonian staff are offering translation and feedback to the trainer.

The two groups had even stood together for a minute's silence in remembering a terrible accident which had recently killed many from this municipality. A prayer was read that included the words "Lord, let me be an instrument of your peace."•

"Thanks so much to you, what a contribution you are making. We are very satisfied"



First Time Trust

In a culture where people are suspicious of each other, it takes time to build trust.

KAZAKHSTAN

One week into our women's empowerment project, a new participant came for the lesson. While she was obviously very nervous, the group welcomed her and made her feel comfortable. She ended up staying for the entire lesson.

The project leader approached her to see if she needed any additional information or help and the woman ended up sharing a lot about her life. There were some problems in her home, and she shared how angry she was at her family. The project leader was able to share with her about setting boundaries and forgiveness. In a culture where it is very rare for trust to be established quickly, we were amazed that this woman felt comfortable enough to share about her struggles and burdens. More so, we rejoice that she received some very helpful counsel from our project leader the very first time they met. •

> "In a culture where it is very rare for trust to be established quickly, we were amazed that this woman felt comfortable enough to share about her struggles and burdens."



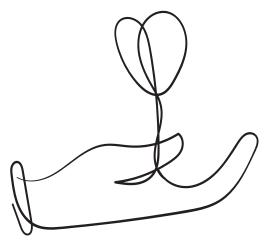
Help for Relationships

Linda* did not cope well with the boredom and frustration of being a housewife in rural Kyrgyzstan. Every morning she kicked her husband on the feet to get him out of bed and her children cowered in fear that at any moment her anger might flare out at them.

We believe that healthy relationships in families and communities can lead to greater overall health. Acting on that belief, we conduct home health seminars where we offer courses on child rearing, marital relationships and forgiveness. Linda attended these seminars and committed herself to using the tools presented to her in order to deal with her anger. If her children's new perspective is an indicator of whether she has used the tools well, then we are happy to report that they say she speaks kindly to them rather than shouting at them! •

*Name changed to protect identity

"Linda attended these seminars and committed herself to using the tools presented to her in order to deal with her anger."



Participants Become Peacemakers

Name calling and labelling sometimes are indicators that people are just joking with each other. But they can also be indicators of deeper relationship issues. We become very concerned when the name calling and labeling is all that you hear, and people never call one another by their names.

The men who first began coming to the Keystone for Men project often labelled each other by where they came from such as "Syrian" or "Egyptian". To us, it was an indicator of possible relationship issues. Further substantiating the possibility was the fact that after the Keystone for Men sessions ended, the men rarely had anything to do with each other. If two participants saw each other on the street, they would not stop and greet each other. If participants competed in sports together, once the event ended, they quickly left with very little interaction. When the men started calling each other by their given names, we sensed the project was having an impact. When they started interacting in areas outside of the session, we felt even more progress was being made. An even more encouraging indicator of progress was when they started calling and checking on one another if someone was late to a session or didn't show up at all.

But the greatest indicator of progress was when they started going to celebrations or events to show support and encouragement to one another. It was becoming very apparent that friendships were developing, and a sense of brotherhood was growing.

While those were the observations of the staff involved with the Keystone for Men project, there can be no greater confirmation than to hear it from the participants themselves:

One said: "I heard about Keystone through friends. They had registered a day before,

"During the Keystone program, something happened inside of us."

and two days later I went. We were with trainers Hamza and Alaa from the very beginning. Hamza spoke with us about the problems within the community, and how to have the patience to solve them. These topics were relevant to me."

Another reported: "During the Keystone program, something happened inside of us. I feel that all Syrians have psychological problems. At Keystone I found people who listen to me, I can tell them my concerns and they help me to find solutions. Speaking with people has helped to unload the negative charge inside me. One day I had a problem when a dispute arose. I understood that the issue was with my relatives, because of my brother actually. It happened in my house and as I understood the matter, I calmed things down. Thank God that the issue was facilitated. Because of the Keystone sessions I did not rush to react and rather I dissipated the anger of the people. We were able to settle things and guide people and we



"At first, I used to get so angry at her, but now I'm patient. My wife's mood has changed, and so have the children's. Because I have changed, they have also changed. We are improving."

came up with a result. I tried to comprehend things so that they would not develop more than this, we solved it in a very smooth way. Through the sessions I learnt to be patient, and that my chest (heart) can accommodate these people. "

A third said this: "Because of Keystone, we started playing sports here at home with our children and with my grandchildren. A little while later, the neighbors came, and we all had fun together. We also started trading exercises with our friends. I exercise almost every day. I walk more than 6 km a day, and I am committed to taking my medication. And the fact is, we taught the younger generations to do exercises."

Another participant noted: "I benefited from the Keystone sessions as I learnt how to deal with my children. I was harsh with them before, but in these sessions, I learnt how to deal with my children in a better way. I have changed a lot, as my wife testifies. My wife and my children have also changed. The relationship between them and me has changed. Sometimes my son gets intolerant, so I became patient and understanding. I am diabetic, and my wife cooks inappropriate food. At first, I used to get so angry at her, but now I'm patient. My wife's mood has changed, and so have the children's. Because I have changed, they have also changed. We are improving."

And last, but not least, another said: "A problem happened one day with a neighbor who is also from my family. He beat his wife because of a disagreement between them and violently hurt her. Then the wife told her brother, who came later, very angry and hit the husband, the father-in-law, and the mother-in-law. He cursed them with many insults and took his sister home. Then the wife sued the husband, and the husband sued her brother. Now the husband is in prison, but the brother is on the run. They asked me to intervene and speak with the head of the family to try to solve the issue and settle the dispute. Because of what I had learned in our sessions, I was somehow able to solve the problem and the lawsuits against each other were dropped. The husband is released from prison, but they want a divorce."

We are so encouraged not only to see relationships develop but hearing accounts from our Keystone participants that they themselves are being peacemakers, is extraordinarily gratifying. • **KEY PRIORITY: PERSEVERANCE**

4 PERSEVERANCE

- STAYING ON-TASK FOR THE LONG-TERM IN SPITE OF DIFFICULTIES AND DISCOURAGEMENTS



Perseverance Brings Progress

Consistent Love

Rayma*, a 19-year-old with cerebral palsy, is one of our longest standing participants in our community-based rehabilitation program (CBR).

When we first started physical therapy with her over five years ago, she was not able to walk. But she has been very diligent in her exercises and through them has gained strength. She has also learned methods to help her walk. She can now stand up by herself and can walk across her tent floor using a walker.

While there have been times where she has lost some strength, she continues to exercise every day. We are encouraged to see her make progress and she amazes us with her positive outlook as she continues to set new goals to work toward. •

*Name changed to protect identity

IRAQ

Our anti human trafficking outreach team has seen a real change in the lives of two sisters. Both were forced into the prostitution industry and have desired to leave it. We've met with them regularly in their home, providing both counseling and practical help. It appeared that they were on track to escape the industry.

However, when our team recently visited them, we found that they were still participants in the industry. We were disappointed that they were unable to leave it. But we also knew that we couldn't abandon them but needed to continue showing love to them.

While one of the sisters didn't want to talk to us, perhaps out of shame and embarrassment, the older sister came and sat with us. She opened up and started sharing why she was still at the brothel. She talked about not having a job to feed her children and said that this is the only work she knows. She then started crying and asked us, "I have been praying for God to help and He has not helped me yet, why is that?"

While we might not have all the right answers that these ladies want to hear, we can continue to visit them and show them love, which we've consistently endeavored to do. •

49

Discovering the Greatest Needs

Staff from our partner organization are reaching out to a Roma community in the south of Kyrgyzstan. Using good community development procedures, the staff first spoke with the mayor of the community, asking him which influential citizens could help them understand the needs and desires of the community.

The mayor responded that he could tell them all they needed to know and that the biggest need was education for the children.

Our staff continued to follow good procedures and explained to the mayor the importance of community surveys. Such surveys help people identify what they long for and need, we told him. Then, when we offer our help, we're not just imposing our own ideas on what they long for and need. We were given permission to conduct the surveys. Initially, our staff only heard what seemed to be superficial needs. Better paved roads and a bigger school building were frequently mentioned. But our staff persevered in building relationships through repeated visits. As we kept listening, it became more apparent that the village was in despair because there was no work. And the reason there was no work was because there were not enough educational opportunities. Maybe the mayor was wiser than we thought. •



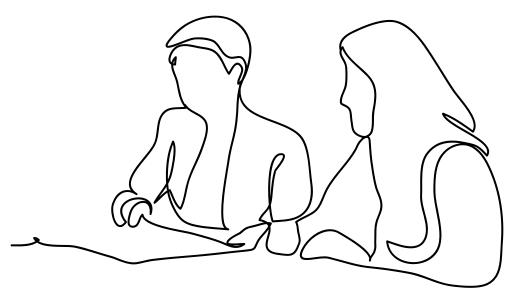


Perseverance to Find Solutions

Our field teams often run into hurdles when it comes to programs and projects. Sometimes these hurdles can seem almost insurmountable especially when programs or projects grind to a halt.

In the Rural Village School of Dharmander, our partner organization watched as our village school of over seventy-five students ran into some hurdles and was closed in 2021. Our field

"Sometimes these hurdles can seem almost insurmountable especially when programs or projects grind to a halt." team encouraged community leaders and members to find a way to reopen the school. Perseverance was needed to find a solution and we are happy to report that after six long months of negotiations and deliberations, the school reopened! •



JORDAN

From Frustration to Laughter

"Sing 'Hello'?" Fahid* asks insistently while holding my hand as we enter one of the rooms in the Community Based Rehabilitation (CBR) center. He is referring to one of the three songs we sing with all of the children every Monday morning before we split into separate therapy sessions. Singing had quickly become one of his favorite activities at the center.

Fahid, a young boy with Down Syndrome, is one of the first boys the project reached nearly ten years ago. At the time, he had not been able to crawl. But through numerous home visits and therapy, he not only began to crawl but also to walk and even jump. However, speech development remained a challenge. His ability to mimic sounds and voice inflections was remarkable but actual communication seemed slow to develop in comparison to his motor skill development.

For a while it seemed as though he was even regressing. We suspected some of the changes we saw in him were due to changes within his family. Siblings were getting married, having children, and were then bringing their children to the family home where Fahid lived. When Fahid now came to the center he was uncooperative in activities. There seemed to be a huge amount of frustration building up inside and he had no outlet for expressing it other than acting out. And yet even during those times, there were moments when he would just sit in a chair and page quietly through pictures in a children's book.

This year though, there has been a different kind of change. Slowly, Fahid has begun to reach out and try to communicate with us. We've noticed that songs and movement seem to be key to unlocking his speech. There seems to be no greater joy for Fahid than when he is able to repeat the words of a children's song and act out the movements. These changes haven't been sudden but have been the result of hours and hours of intentional work. We can't help but think that the love and patience demonstrated toward him have also contributed to the positive changes we are seeing in him. "Slowly, Fahid has begun to reach out and try to communicate with us. We've noticed that songs and movement seem to be key to unlocking his speech."

While we may never know for sure, it seems as if our desire to engage with him provided the motivation he needed to engage with us. It was deeply satisfying to watch his behavior change from acting out his frustrations to a curiosity filled with laughter and singing. We've also seen his vocabulary grow and for that we are so grateful and motivated to continue on.

It's a Monday morning and the kids and volunteers have all gathered into one room for our morning welcome routine. One of the volunteers then calls out "Fahid, it is your turn to sing!" and after just a little bit of prompting, Fahid begins to sing •

*Name changed to protect identity



Hope and Capacity, Pure and Simple

Venera's* life was dramatically changed through the Skills/Startup Training Empowerment and Practice project (STEP). She came to us as a 24 year-old with a three month old baby, financial difficulties, and a strained marriage. While Venera was shy and insecure, she had a dream!

She started attending STEP and chose the hairdressing track as she had always been interested in becoming a hairstylist. Even though she lacked confidence and didn't understand Macedonian, she committed herself to attend all the classes. With language help and support from Albanian staff, she even added the business track as part of her program.

From the start, we could tell Venera had potential. And she demonstrated it by finishing the vocational training track and by graduating with a diploma from the prestigious hairstyling academy. After graduation, she was offered a paid internship with a training academy that Operation Mercy outsources to. After successfully completing her internship, she found shop space and started her own hairdressing business which were all part of her dream.

Even in the midst of the Covid-19 pandemic, Venera is receiving a high volume of customers. Venera is applying the business, vocational and personal skills she learned from our course. She is even employing another woman who was a STEP participant and has taken on a student that she is teaching. Thanks to STEP, Venera is a shining example of how the development work in the north side of the capital can build hope and capacity. We are proud of her and proud to be partners with her as she has followed her dream. We also rejoice that she is a source of inspiration and hope for others who face struggles in the tough northside of the capital. •

*Name changed to protect identity



Perseverance Leads to Surprises

It was a day set aside to celebrate women. But we knew that one group of women, those under sexual exploitation, would have little reason to celebrate. With a desire to show love and concern for them, we decided to bless them on this special day with gifts of flowers and chocolates.

We had previously built a relationship with one of the administrators (the pimp) in order to have contact with these women. We knew that if the administrator didn't assist us with contacting them, it was unlikely that we would be able to visit and deliver our gifts.

Our plans did not look very promising as we were unable to secure assistance from the administrator. We decided to try to visit the women anyway as this was a unique opportunity to bless them on this special day. As we were on our way to where we knew they lived, we sent another message to the women and to our surprise they not only received it but they responded with an invitation to visit them! For the first time, we were able to visit them where they live and work. The gifts were well received and we felt blessed to be able to visit and celebrate with them.

As we look back, we are glad that we persevered in trying to contact the women. We are also very grateful that we could extend a small gesture of love and concern to a group of women who have little hope on their horizon. "As we look back, we are glad that we persevered in trying to contact the women."

TAJIKISTAN

A Well Fitted Wheelchair

Sitora* has a disability. Her mother, Madina*, takes her to massage therapy. But the only way of getting Sitora to the therapy is by using a stroller. They were only able to purchase a stroller that was designed for smooth surfaces and the roads in their city are anything but smooth. Not only is the trip extremely difficult but the stroller often breaks down.

" ... after receiving the wheelchair, she has seen progress in Sitora's emotional and physical development."

When they try to use public transportation, getting Sitora and the stroller onto the crowded public transport is almost impossible. Even if they are able to get onboard, holding Sitora and keeping the stroller under control is a real challenge. On top of all that, sometimes the drivers of the public transport don't even stop for them and they are forced to again navigate the rough roads.

Imagine the difference for Madina and Sitora when they received a new wheelchair! Traveling on the rough roads is much easier and getting on and off the public transportation is much more manageable. And while initially it was difficult for Madina to get Sitora to sit in the wheelchair, she now loves it and doesn't want to get out! She doesn't even want her mother to help push, she wants to do it all on her own.

But that's not all! Madina says that after receiving the wheelchair, she has seen progress in Sitora's emotional and physical development. The doctor who does the massage therapy also confirmed that Sitora's health has improved in the two months since getting the wheelchair. Madina said that the wheelchair has not only made their lives easier, it has improved Sitora's development and has given them hope. •



The View Changes

Jamal* is a little boy with cerebral palsy. The condition has affected the left side of his body. He has learned that his condition is not met with acceptance in Kyrgyzstan and making friends is almost impossible.

When staff from the therapeutic riding project first met Jamal, he would not even make eye contact with them. It was clear that he was also expecting rejection in this place. And not only that, he didn't seem very interested in participating in the project. But Jamal's supportive father kept encouraging his son to continue. As the staff patiently worked with Jamal, he was soon able to stay on the horse. More so, after only a couple of sessions on the back of a very gentle horse, Jamal could be seen riding with a huge smile on his face.

It seems it didn't take long for Jamal to realize that the horses were not rejecting him and neither was our staff. •

*Name changed to protect identity



"It seems it didn't take long for Jamal to realize that the horses were not rejecting him and neither was our staff."



Encouraged to Imagine

"Imagine our project in five years. What do you think it will look like then?"

This was the challenge given by our Operation Mercy volunteers to the five Jordanian volunteers at the end of summer in 2021. The five Jordanian volunteers had been working at the community center with the Community Based Rehabilitation project (CBR).

Each woman closed her eyes and took a moment to consider the question. A few spoke up:

"I imagine our center being located in a new building with some of our children playing together in the sand outside."

"I imagine Karam* in grade four wearing her school uniform and being happy, laughing, and learning well." "I imagine Muhammed* in the public schools, thriving in grade five and connecting well with the other children in his grade." (Mohammed is a boy with Down Syndrome who recently started to attend the public schools)

The discussion continued. A common theme centered around the future of the younger girls in the community. They talked about a day when a parent could meet with the principal and hear how well their daughter was progressing and how clever she was.

Where could these dreams have come from? We believe we can attribute some of it to the community center and to the intensive training offered during the break between semesters. We have seen significant growth in the skills and confidence of those who have taken part in the training. When each of five Jordanian volunteers had finished this training, the timing seemed right to ask them about their dreams for the future. We were moved not only by their dreams but also that they even dared to dream them.

And none of the dreams they mentioned are impossible. But they were also realistic enough to know that challenges were ahead. One volunteer noted that the challenges are much like a person trying to push a boulder up a hill. But, she wasn't willing to let the challenges crush her dreams! She encouraged all of us by saying: "A person who wants to do something difficult and it is heavy and it might be hard to do, but he is determined to do it and has the will to do it and if we work together, we can push the boulder up the mountain." • **KEY PRIORITY: PARTNERSHIP**

5 PARTNERSHIP

- INVOLVING THE ACTIVE PARTICIPATION OF ALL STAKEHOLDERS



Partnership for Change

The Importance of Good Choices

Our organization is known for its rehabilitation expertise. When a partner organization called us and asked us to go and see a mom whose son has cerebral palsy, we were glad to visit to see if we could be of assistance.

The dad had just left the mom the week before and she was desperately needing help in caring for her son. The partner organization had been doing a wonderful job in reaching out to her to provide emotional and spiritual support, but they just couldn't provide the rehabilitation help.

We were able to give him a specialized chair. The chair provides appropriate support which enables him to interact more easily with others and keeps him in a good position for eating. Both are crucial for his growth and development.

We continue to visit and have taught the mom some home therapy programs she can do with her son. Both organizations continue to work in partnership with the mom and her son and we are seeing positive changes in their lives. • Afghan mothers normally do not allow their unmarried daughters to read any books or attend any trainings that have to do with the subject of pregnancy and birth. They have traditionally believed that it is a shame to tell unmarried girls about such things.

Facilitators for the Birth Life Saving Skills (BLISS) program worked in a district of Mazar City for several years. To their surprise, several young, unmarried women participated in the Spring 2021 program. When they asked why they were there and if they had permission to attend, the young women said their mothers had gone through the training and wanted their daughters to understand the topics before they were married. The daughters could then make good choices to care for themselves when they got married and became pregnant.

The young women themselves said they were grateful for the training. They said they learned that pregnancy before the age of 18 has risks because the mother's body is not usually fully mature. Premature births can result or there is a greater possibility of severe bleeding and rupture of the uterus at delivery time. They also said they really would like to see other young women be involved in the BliSS program so that they too can learn these things. •

Networking is Crucial

Promoting Inclusion

The need for adaptive equipment for children is great. Getting such equipment to those who need it most can be challenging.

In such an environment, we find that networking with other NGO's is crucial to identifying children who have such needs. We've also found that having team members who interact well with people and who are adept at explaining the project can really enhance the success of the project.

One such team member is Prince*, a young Kyrgyz with skills in construction and carpentry. Not only do his skills support the project but his outgoing personality helps to create good partnerships with other NGOs. We are so grateful for his participation with us •

*Name changed to protect identity

Children with disabilities (CWDs) often face obstacles in the community and usually are excluded from educational opportunities. There is a growing awareness of these challenges that CWD's face and we are partnering with Community Based Organizations (CBOs) to promote inclusion for the children.

We have been challenging the CBOs to take the initiative to work with parents to advocate for their children. In addition, we've been working with the CBO volunteers as they endeavor to help school officials and teachers understand the challenges CWDs face and how to assimilate them into the classroom.

We are glad to report that progress is being made although there is a lot of work yet to do. \bullet

60

Community Partnerships Are Key

If a Skills, Training, Empowerment and Practice (STEP) project is going to succeed, community partnerships with the local school are a key component.

When we launched our pilot program in 2019, schools willingly engaged with us. Their partnership with us continues to grow stronger and tangible results further strengthen our relationship.

One example of tangible results is a participant who joined the program on the advice of one of the school counselors. The participant had been locked at home after having lost her spouse and a close family member due to a tragedy. Added to those tragic losses was crushing financial pressure due to gambling debts. But as the participant received training from the program, she earned a scholarship from a prestigious hair-dressing academy, graduated from the program and has plans to open a new business.

As we began looking for new participants for the next cycle, one of the new school directors, who had heard about that story and other stories, said he would come himself and insisted that we use the staff hall again for some of the sessions. •

*Name changed to protect identity

Now He Sits Like a King!



Positioning and proper support for children with cerebral palsy is crucial to their development and also to interacting and engaging with their environment. While that sounds good in theory, few have access to the specialized chairs and standing frames that facilitate proper positioning and support.

One such child is Seb*. We first met him and his mom during our COVID relief distribution. Seb is five years old and has cerebral palsy. He desperately needed a specialized chair and standing equipment. We were able to get those resources to him and our therapy team started with a basic home program to encourage good movement patterns to assist with muscle and bone development.

His mother jumped right in and quickly learned what needed to be done and

worked with him daily. She called us whenever she noticed that he had a growth spurt so that we could come and adjust the equipment to fit him.

One day his mom contacted us and asked us to help with his seating at the place where he has speech therapy. The chair he was using there didn't support him well and he cried during the session. Mom usually had to hold Seb for the entire 45-minute sessions.

We were able to arrange for a specialized chair for him to use at the speech therapist. It was fitted to provide maximum support for him. The next day we received a message from Seb's mom. She said it was the first time in six months that the lesson went well because Seb was sitting like a king and didn't fall to the side as he normally did. •

*Name changed to protect identity

"One day his mom contacted us and asked us to help with his seating at the place where he has speech therapy."

TAJIKISTAN

Partnership Promotes Progress

For children with Downs Syndrome in Tajikistan, exclusion is often what they experience. But our partner organization works with children with disabilities to promote their development and celebrate their abilities.

Karima* was four years old when she first came into contact with our partner. With our partner organization's help, her mother works hard to help her daughter fulfill her potential. Karima's progress has been significant and can mostly be attributed to her mother and family who love her dearly. Another key factor in Karima's growth is that her mother and her teachers closely cooperate, which is so important for Karima's development. Karima has improved in her self-care skills and every day she learns something new and makes visible progress!

While we can't make sure Karima experiences inclusion in all areas of her life, our partner organization has been able to work with her family and her teachers so that in those areas she does experience it. •

*Name changed to protect identity



KYRGYZSTAN

What a Difference a Chair Can Make!

Sometimes we just need a little help to overcome obstacles and live fruitful and productive lives. For some, that little help comes in the form of adaptive equipment.

This is where Project Restore shines. They are one of our partners with a focus on empowering, encouraging and helping provide opportunities for a better future for children with disabilities. And adaptive equipment is one of their primary resources for making all that a reality.

Minnie's* medical condition makes it impossible for her to sit up unassisted. After our staff learned about Minnie from a therapist from another organization, they visited her to see if they could be of assistance. They also brought a therapeutic chair. When they arrived, they found little four-year old Minnie just lying on the floor crying. Our staff knew right away that the chair could help her. As the therapist comforted Minnie, our staff made the appropriate adjustments for the chair to fit her.

Shortly after Minnie was placed in the chair, she stopped crying. Soon she was smiling. Our staff attached a table to the chair and Minnie was able to sit on her own and play comfortably with toys.

The difference the adaptive equipment made in Minnie's life was immediate and dramatic! •

*Name changed to protect identity

"Shortly after Minnie was placed in the chair, she stopped crying. Soon she was smiling. Our staff attached a table to the chair and Minnie was able to sit on her own and play comfortably with toys."





Meeting Physical and Emotional Needs

In the Kurdish region of Iraq, there is a group of Syrian refugees. Many of the men struggle with inactivity, smoking, obesity, high levels of stress, hypertension, diabetes, heart problems, depression, loneliness and an inability to enjoy life.

IRAQ

"Our men's fitness program (Keystone) was started to meet men's physical and emotional needs."

Our men's fitness program (Keystone) was started to meet men's physical and emotional needs. The program offers the participants a chance to exercise together, have fun playing Frisbee, discuss a variety of topics in discussion groups and build deep relationships with one another. The program was made available to the Syrian refugees. Alend* joined our Keystone project in Iraq in March of 2021. When he first participated in our training, he was working as a volunteer a few days a week for an international aid organization and he was struggling with anxiety, difficulties with sleeping and obesity. After a few months of consistent participation in our program, he lost some weight. As his physical health improved, his sleep improved, and his anxieties became less debilitating.

Alend attributes these health improvements to playing Frisbee, participating in focused discussions and eating healthier foods. He also says that Frisbee has become his favorite sport.

He still works for the same organization but now as a paid employee. One of his responsibilities is being the coordinator for a project called "Frisbee training" and it already has eight participants! We are also noticing that more young people are participating in the Keystone project. While they may not have the same health issues as some of the older men, they are still finding it to be a meaningful experience.

One such participant is Shevan*. He is 15 years old and has become a regular attendee. He considers Keystone a safe space where he finds rest and joy. Through the project, he reconnected with some of his classmates from first grade. They are now close friends and spend time together during Keystone hours and afterward.

Shevan says that before participating at Keystone, he would hang out with friends who smoke, drive cars without a driving license and chase girls. Now he says the quality of his friendships has changed •

*Name changed to protect identity

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	Stiftung Humanitarian Kooperation International
First Fruit Inc.	Svenska Alliansmissionen
Føroya Landsstýri (The Government of the Faroe Islands)	Swedish Mission Council
Freedom Challenge USA	Swiss Council of Churches
Global Giving	Tearfund Australia
Global Team Hilfsbund e.V	Tearfund UK
InterAct Sweden	Trustbridge Global
Kindernothilfe Germany	Water for all – Peter Wallenberg Foundation
Läkarmissonen	
OM	

Shining Light International U.S

APPENDIX: FINANCIAL STATEMENTS & AUDITORS REPORT

Operation Mercy Org nr 826001-5279

Årsredovisning för räkenskapsåret 2021 Annual Report for the year 2021

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 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

Trots fortsatta kriser i våra projektområden så har vår ekonomi förblivit stabil. Covid-19 fortsatte att påverka arbetet i några av våra länder. Ett stort Covid-bidrag, mottaget från Färöarna, användes i detta område under 2021. Covid fortsatte också att påverka resor och begränsa möten mellan personal och ledarskap för lärande och/eller övervakning och utvärdering. Mycket åstadkoms virtuellt, vilket medförde en kostnadsminskning, men detta ses inte som en långsiktig lösning.

Talibanernas övertagande av Afghanistan, evakueringen av vårt team och avbrytandet av alla projekt – samtidigt som vi behöll alla anställda – uppstod en ekonomisk risk som styrelsen noggrant följde. Mot slutet av 2021 stod det klart att vi skulle kunna fortsätta arbeta där och att anslagen till Afghanistan i denna inledande fas snarare ökade än minskade. De långsiktiga effekterna av dessa förändringar i vårt största projektland kommer att kräva fortsatt noggrann kontroll.

Despite continued crisis in our project areas, our finances remained stable. COVID-19 continued to affect work in some of our countries. A large Covid-relief grant, received from the Faroe Islands, was utilised in this area in 2021. Covid also continued to affect travel and restrict face-to-face gatherings of staff and leadership for learning and/or monitoring and evaluation. Much was accomplished virtually, which brought a decrease in cost, but is not seen as a long-term solution of equal quality.

The take-over of Afghanistan, the evacuation of our team and the suspending of all projects while retaining staff - created a financial risk that the board monitored closely. Towards the end of 2021 it became clear that we would be able to continue working there and that funding for Afghanistan in this initial phase was increasing rather than decreasing. The long-term impact of these changes in our largest project location, will need continued close monitoring.

Styrelse och Ledning / Board and governance

Styrelsen består av åtta ordinarie ledamöter, varav 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 Operation Mercy 826001-5279

internationella kontoret till tre fjärdedelar av kvinnor.

Styrelsen sammanträdde fem gånger under 2021, inklusive det konstituerande styrelsemötet efter årsstämman, varav virtuellt fyra gånger och ett möte i hybridform. På grund av covid-19pandemin hölls de flesta styrelsemöten och årsstämman virtuellt via Teams. Styrelsemötet i oktober 2021, som innefattade ett utbyte med landsdirektörerna och ett bredare ledarteam, som var närvarande i Sverige då, hölls i Örebro, med endast ett fåtal medlemmar som deltog virtuellt.

The board consists of eight ordinary members, including 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, verses 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 2021, including the constitutional board meeting after the annual general meeting. Due to the COVID-19 pandemic most board meetings and the AGM were held virtually. The board meeting in October 2021, which included an exchange with the country directors and broader leadership team, present in Sweden at the time, was held in Örebro, with only a few members joining virtually.

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 trosvärderingar som kan omfamnas av både muslimer och kristna.

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.

Den största utmaningen 2021 var, som redan nämnts ovan, förändringarna i Afghanistan. Som Operation Mercys största projektland var vår omsorgsplikt gentemot den internationella personalen och en stor grupp lokal personal enorm. Flera partners runt om i världen och i Sverige stöttade oss i evakueringen och krishanteringen som genomfördes utifrån utarbetade beredskapsplaner och scenarier. Våra institutionella givare godkände fortsatt utbetalning av löner till personalen, samtidigt som vi avbröt projekten för att omvärdera säkerhetsläget. Detta hjälpte vår lokala personal genom en extremt svår vinter. I december 2021 blev det klart att vi ville och hade förmågan att svara på den ökande humanitära katastrofen och svälten genom ett nutritionsprojekt, som nu pågår.



Afghanistankrisen ledde också till ytterligare projektarbete i Tadzjikistan. Här är vi glada över att se att övergången till lokalt partnerskap var framgångsrik och att många av de tidigare projektdeltagarna får stöd på nya sätt. Denna framgångsrika övergång i Tadzjikistan innebär att vi nu har fem länder med Operation Mercy filialkontor och fem länder med totalt nio lokala partnerskap för projektgenomförande.

NAV-projektet för organisationsförändring och utveckling fortsätter långsammare inom vissa områden men med goda resultat överlag. En genomgång under ledarskaps- och styrelsemötena i oktober kom till slutsatsen att vi halvvägs igenom processen ser en organisation som inte längre är bräcklig. Att organisationen fortsätter att utvecklas, trots komplexa världsomspännande händelser under de senaste två åren, och att insatsernas stabilitet och kvalitet fortsätter att förbättras.

The biggest challenge in 2021 was, as already mentioned above, the changes in Afghanistan. As Operation Mercy's largest project location, our duty of care towards the international staff as well as a large group of local staff was enormous. Several partners around the world and in Sweden supported us in the evacuation and crisis management, which was implemented on the basis of prepared contingency plans and scenarios. Our institutional donors agreed to the continued payment of salaries to staff, while we suspended the projects to reassess the security situation. This helped our local staff through an extremely difficult winter. In December 2021 it became clear that we wanted to and had the ability to respond to the increasing humanitarian catastrophe and famine through a nutrition project, which is now under way.

The Afghanistan crisis also led to additional project work in Tajikistan. Here we are happy to see that the transition to local partnership was successful and many of the previous project participants are being supported in new ways. This successful transition in Tajikistan means that we now have five countries with Operation Mercy branch offices and five countries with a total of nine local partnerships for project implementation.

The NAV project for organisational change and development continues slower in some areas but with good results overall. A review during the leadership and board meetings in October came to the conclusion that, at halfway point, we see an organisation which is no longer fragile and which continues, despite complex worldwide events over the last two years, to follow course of growth in stability and quality of interventions.

Viktiga händelser efter räkenskapsåret / Significant events after the financial year

Under de första tre månaderna av 2022 har vi fortsatt att se betydande inkomster för det nya hjälpprojektet i Afghanistan, som syftar till att behandla och förebygga undernäring hos U5åringar och ammande mödrar.

Rysslands invasion av Ukraina påverkar våra landskontor och partners. Regeringen riktar finansieringen mot flyktingkrisen och har låtit SIDA veta att de kommer att ha mindre finansiering tillgänglig för utvecklingsprojekt. Det innebär att vi får mindre finansiering för våra SMC-projekt. Operation Mercy 826001-5279

Utöver detta har ökningen av levnadskostnaderna efter Covid påverkats ytterligare av konflikten och vi har sett valutor förlora sitt värde och att levnadskostnaderna ökar. Särskilt inom bränsle- och energisektorerna. Många människor som normalt skulle få migrantarbete i Ryssland kan inte åka dit, vilket innebär att familjer som är beroende av dessa inkomster kämpar.

En första resa till Niger för att utvärdera möjliga partnerskap i Sahel-zonen är planerad till april.

During the first three months of 2022 we have continued to see significant income for the relief project in Afghanistan, aimed at treating and preventing malnutrition in U5-year olds and lactating mothers.

The invasion of the Ukraine by Russia is having an impact upon our Country Offices and Partners. The Swedish Government is directing funding towards the Refugee Crisis, and have let SIDA know that they will have less funding available for Development Projects. This means we will receive less funding for our SMC Projects.

In addition to this the post-Covid rise in the cost of living, has been further impacted by the conflict and we have seen currencies lose their value and even greater cost of living increases – especially in the fuel and energy sectors. Many people who would normally get migrant work in Russia are unable to go there, which means that families who rely on this income stream are struggling.

An initial trip to Niger, to assess possible partnerships in the Sahel zone, is planned for April.

MG

Resultat / Results

I slutet av 2021 hade vi (inklusive lokala implementerande partners och filialkontor), 62 internationella volontärer och 395 lokala anställda runt om i världen, som fortsatte att leverera högkvalitativt projektarbete, vilket förbättrade livet för över 475 795 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 58 % av våra direkta projektdeltagare var kvinnor eller flickor.

Våra internationella volontärer donerade cirka 60 000 timmars professionella tjänster under 2021, vilket, baserat på Sveriges genomsnittliga timlön, motsvarar mer än 11 miljoner kronor frivilligt arbete.

At the end of 2021 we had (including local implementing partners and branch offices), 62 international volunteers and 395 local employees around the world, who continued to deliver high quality project work, improving the lives of over 475,795 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 58% of our direct project participants were women or girls.

Our international volunteers donated approximately 60 000 hours of professional services during 2021 which, based on Sweden's average hourly salary¹, translates to more than 11 Million SEK of volunteer labour.

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

Flerårsöversikt / Multi-year overview

	2021	2020	2019	2018	2017
Gifts / Insamlade medel	6 369	4 800	5 726	8 125	16 241
Remaining balance brought forward / Årets resultat efter förändring av ändamålsbestämda medel	80	-117	222	-55	517
<u>Financial status / Ekonomisk</u> <u>ställning</u>					
Restricted funds / Eget kapital för särskilda ändamål	6 913	7 581	8 929	7 674	7 357
Surplus brought forward / Fritt eget kapital	1 084	1 084	1 201	979	1 034
Solvency % / Soliditet %	39	49	59	63	77 ME
ställning Restricted funds / Eget kapital för särskilda ändamål Surplus brought forward / Fritt eget kapital	1 084	1 084	1 201	979	1 034

Eget kapital / Equity

	Restricted funds / Ändamåls- bestämda medel	Profit/loss b/fwd / Balanserat kapital	Total equity / Totalt eget kapital
Opening balance / Ingående balans	7 580 604	1 084 143	8 664 747
Reclassification of Restricted funds / omklassificering av ändamålsbestämda medel	80 218	-80 218	8
Change in Restricted funds / Årets förändring av ändamålsbestämda medel	-747 777		-747 777
Deficit/surplus for the year / Årets resultat		<u>80 190</u>	<u>80 190</u>
Closing balance / Utgående balans	6 913 045	1 084 115	7 997 160 Me

Profit and loss statement / Resultaträkning	Note / Not	2021	2020
Revenues of the association / Föreningens intäkter	1		
Donations / Gåvor	2, 3	3 455 690	2 978 600
Grants / Bidrag	4	12 681 896	12 901 076
Other income / Övriga verksamhetsintäkter		353 668	553 840
Total revenues of the association / Summa verksamhetens intäkter		<u>16 491 254</u>	<u>16 433 516</u>
Costs of the association / Föreningens kostnader	3		
Operational costs for projects / Ändamålskostnader		-15 849 201	-16 278 053
Fundrasing and marketing costs / Insamlings- och marknadsföringskostnader	6	-26 756	-27 789
Administration costs / Administrationskostnader	6, 7, 8	-1 427 407	-1 698 031
Total costs of the association / Summa verksamhetens kostnader		<u>-17 303 364</u>	<u>-18 003 873</u>
Results of operations / Verksamhetsresultat		-812 110	-1 570 357
Results from financial investments / Resultat från finansiella poster			
Other interest income and similar profit/loss items / Övriga ränteintäkter och liknande resultatposter		144 523	104 213
Total income from financial investments / Summa finansiella intäkter		<u>144 523</u>	<u>104 213</u>
Net profit / loss for the year / Årets resultat		<u>-667 587</u>	<u>-1 466 144</u>

Profit and loss statement / Resultaträkning	Note / Not		
		2021	2020
Change in Restricted funds / Förändring av ändamålsbestämda medel			
Profit / loss for the year according to the profit and loss statement / Årets resultat enligt resultaträkningen		-667 587	-1 466 144
Change in Restricted funds / Förändring av ändamålsbestämda medel		747 777	1 349 341
Remaining unrestricted balance brought forward / Årets resultat efter fördelning		<u>80 190</u>	<u>-116 803</u>

Balance sheet / Balansräkning	Note / Not	2021-12-31	2020-12-31
Assets / Tillgångar			
Fixed assets / Anläggningstillgångar			
Equipment / Inventarier, verktyg och installationer	9	271 300	113 805
Total fixed assets / Summa anläggningstillgångar		<u>271 300</u>	<u>113 805</u>
Financial assets / Finansiella anläggningstillgångar			
Long term loans receivable /Långfristiga fordringar		1 520 525	1 520 525
Total financial assets / Summa finansiella anläggningstillgångar		<u>1 520 525</u>	<u>1 520 525</u>
Current Assets / Omsättningstillgångar			
Prepaid expenses and accrued income / Förutbetalda kostnader och upplupna intäkter		470 754	95 814
ICH Balance / Fordran ICH		1 475 192	2 463 878
Cash and bank balances / Kassa och bank		16 634 568	13 158 207
Total Current Assets / Summa omsättningstillgångar		<u>18 580 514</u>	<u>15 717 899</u>
Total Assets / Summa tillgångar		<u>20 372 339</u>	<u>17 352 229</u> Mik

Balance sheet / Balansräkning	Note / Not	2021-12-31	2020-12-31
Equity / Eget kapital			
Restricted funds / Ändamålsbestämda medel		6 913 045	7 580 604
Surplus brought forward / Balanserat kapital		1 003 925	1 200 946
Deficit/Surplus for the year / Årets resultat		80 190	-116 803
Total Equity / Summa eget kapital		<u>7 997 160</u>	<u>8 664 747</u>
Current Liabilities / Kortfristiga skulder			
Accounts payable / Leverantörsskulder		601	÷
Liabilities of grants not used / Skuld av erhållna ej nyttjade bidrag	5	9 248 751	6 153 594
Other liabilities / Övriga skulder		14 308	15 174
Accrued expenses and deferred income / Upplupna kostnader och förutbetalda intäkter		3 111 519	2 518 714
Total Current Liabilities / Summa kortfristiga skulder		<u>12 375 179</u>	<u>8 687 482</u>
Total Equity and Liabilities / Summa eget kapital och skulder		<u>20 372 339</u>	<u>17 352 229</u> ME

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.

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 noncurrent 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:

Computers	3 years
Other Equipment	5 years

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

l 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.

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Not 2 Donations / Gåvor

	<u>2021</u>	<u>2020</u>
Donations according to the profit and loss statement / Gåvor redovisade i resultaträkningen		
Unrestricted donations / Fria gåvor	1 183 593	881 882
Donations to restricted funds / Ändamålsbestämda gåvor Total / Summa	<u>2 272 097</u> <u>3 455 690</u>	<u>2 096 718</u> <u>2 978 600</u>
Donors / Givare		
Individual donors / Allmänhet (%)	25	41
Organisational donors / Andra organisationer (%)	75	59
Sources / Givare		
Other countries / Andra länder (%)	91	85
Sweden / Sverige (%)	9	15

Not 3 Volunteers / Volontärer

De internationella volontärerna har bidragit med 60,000 arbetstimmar under 2021.

The international volunteers have contributed 60,000 work hours during 2021.

more

Not 4 Grants / Bidrag

	<u>2021</u>	<u>2020</u>
Public grants / Offentliga bidrag		
Grants from SMC / Bidrag från SMC	3 839 177	3 531 369
Grants from Läkarmissionen / Bidrag från Läkarmissionen	227 500	792 500
Grants from Vatten åt alla / Bidrag från Vatten åt alla	108 700	74 900
Interact Evangeliska Frikyrkan	70 000	50 000
Svenska alliansmissionen	123 390	156 009
Foreign Grants / bidrag från utlandet	<u>8 313 129</u>	<u>8 296 297</u>
	<u>12 681 896</u>	<u>12 901 075</u>

Breakdown of Foreign Grants / Fördelning av utländska bidrag

EO Metterdaad	-	292 949
Faroe Islands	1 206 557	160 964
First Fruit	151 316	-
KindernotHilfe (KNH)	1 120 855	1 842 247
PC USA	-	16 017
SRG	1 177 707	357 212
TEAR AU	1 434 450	748 453
Tearfund UK	994 253	1 118 300
Trustbridge	518 012	533 041
Other Foreign Grants (incl 3300)	<u>1 709 979</u>	<u>3 227 114</u>
	<u>8 313 129</u>	<u>8 296 297</u>



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

	<u>2021</u>	<u>2020</u>
Opening balance / Ingående balans	6 153 594	4 734 787
Received during the year / Erhållet under året	15 777 053	14 319 882
Used during the year / I anspråktaget under året	<u>-12 681 896</u>	<u>-12 901 075</u>
Closing balance / Summa utgående balans	<u>9 248 751</u>	<u>6 153 594</u>
Specification of closing balance / Specifikation av utgående balans		
Grants from SMC / SMC-bidrag	2 019 156	1 584 242
Grants from SRG / Bidrag från SRG	686 354	786 849
Grants from Trustbridge / Bidrag från Trustbridge	2 671 026	2 279 948
Grants from Faroe Islands		1 206 557
Grants from First Fruit	506 579	-
Grants from Tearfund UK / Bidrag från Tearfund UK		295 998
Grants for Nutrition Project 2022	2 181 818	-
Other received grants / andra erhållna bidrag	<u>1 183 818</u>	5
Total / Summa	<u>9 248 751</u>	<u>6 153 594</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
17:015	381 318	-353 654	÷	27 664
20:002	114 686	1 167 896	497 381	785 201
17:016	726 984	-53 007		673 977
20:001	246 622	2 230 627	1 388 927	1 088 322
17:015	300	7 <u>-</u> 21	300	5.5
15:016	7 226			7 226
18:017	107 106		107 106	
21:011	121	<u>1 282 229</u>	<u>25 442</u>	<u>1 256 787</u>
Total / Summa	<u>1 584 242</u>	<u>4 274 091</u>	<u>2 019 156</u>	<u>3 839 177</u>

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Not 6 Other external expenses / Övriga externa kostnader

	<u>2021</u>	<u>2020</u>
Administration expenses / Administrationskostnader	553 332	532 375
Personnel expenses / Personalkostnader	887 465	545 548
Public relation expenses / Reklam o PR	26 756	27 789
Business travel expenses / Resekostnader	65 065	23 865
Other expenses / Övriga kostnader	- <u>78 455</u>	<u>596 243</u>
	<u>1 454 163</u>	<u>1 725 820</u>

Not 7 Employees / Personal

Vid slutet av 2021 hade organisationen i Sverige två anställda.

At the end of 2021 the organization had two direct employees in Sweden.

Not 8 Operational lease agreements / Operationella leasingavtal - leasetagare

	<u>2021</u>	<u>2020</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	19	7 5
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 Equipment / Inventarier

	<u>2021-12-31</u>	2020-12-31
Opening acquisition value / Ingående anskaffningsvärde		
	1 350 552	1 643 081
Purchases for the year / Inköp	286 935	44 650
Sales or disposals for the year / Försäljningar och utrangeringar	<u>-2 778</u>	<u>-337 179</u>
Closing accumulated acquisition value / Utgående ackumulerade anskaffningsvärden	1 634 709	1 350 552
Opening depreciation / Ingående avskrivningar	-1 236 747	-1 278 320
Sales or disposals for the year / Försäljningar och utrangeringar	76	296 146
Depreciation for the year / Årets avskrivningar	<u>-126 738</u>	<u>-254 572</u>
Closing accumulated depreciation / Utgående ackumulerade avskrivningar	-1 363 409	-1 236 747
Closing residual value according to plan / Utgående redovisat värde	<u>271 300</u>	<u>113 805</u>
		MAG

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Grant Michels Ordförande / Chairman

Anders Löthgren

Bertil Engqvist

Johan Söderkvist

Martin Ström

Sheryl Haw

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Öhrlings PricewaterhouseCoopers AB

Maria Hedlund Auktoriserad revisor

Örebro 2022 - 05 - 11

Andrea Vogt International Director

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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 2021.

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 2021 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





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 2021.

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 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 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 20 maj 2022

Öhrlings PricewaterhouseCoopers AB

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