Dear Friends of Operation Mercy,

Our Annual Report for 2014 represents our commitment to continuous improvement in areas of accountability, transparency, and impact metrics of our organisation. We have titled this year’s annual report the 2014 Impact Report, as it represents the second year we have attempted to systematically document our global number of program beneficiaries/participants and volunteer hours.

**Administration Report for 2014**

Consistent with our organisational purpose, Operation Mercy worked in partnership with others to restore hope, grow capacity, and promote community through relief and development initiatives that have helped transform lives, including our own.

This report tells the story of how over 300 Operation Mercy staff engaged in humanitarian and development activities with passion and professional competence in 2014. In this report we attempt to describe how our activities touched the lives of over 400,000 program participants and beneficiaries as well as the lives of our staff. In 2014 we successfully operated programs in Afghanistan, Iran, Yemen, Jordan, Kazakhstan, Tajikistan and Libya. We were also engaged in projects in Mauritania, Sudan, Iraq, and Kyrgyzstan through long-term partnerships with like-minded civil society actors.

In October of 2014 our programme staff was forced to evacuate from Libya due to civil unrest resulting in further activities in Libya being put on hold. In 2014 we opened a programme office in Skopje, Republic of Macedonia and began the process to open an office in Dohuk, Iraq. Also in 2014, our Disaster Preparedness & Response team piloted our first Relief Training Course (RTC) and provided consulting and training activities in the Philippines and Northern Iraq.

**Economy**

Our fundamental economic situation continued to be sound and stable. In 2014 we saw growth in our economy and continued to upgrade our financial administration systems to better manage the complex realities of our global organisation. We began the global rollout of Winpaccs, a financial software package in our field locations. When fully online Winpaccs should significantly enhance our financial systems. The percentage of our income from Swedish partners continued to increase in 2014.

**Future**

The headquarter staff in Örebro, Sweden has continued to grow to keep up with the increasing workload. However, we need more staff, particularly in our marketing and communications departments. The high cost of living in Sweden makes it difficult to attract and retain international volunteer staff to Örebro.

Internationally there has been continued turmoil in place where Operation Mercy works, particularly in Afghanistan and Yemen. Our staff continues to work diligently in many precarious security situations. The safety of our staff is a continuous concern. In spite of the difficulties Operation Mercy plans to move forward in difficult places so as to accomplish the purposes of our organisation.

I am proud of the achievements of Operation Mercy in 2014. In the following pages we provide a summary of both our successes and challenges.

Sincerely,

Dr. Scott Breslin
International Director
The purpose and vision of Operation Mercy is to work in partnership with others to restore hope, grow capacity, and promote community through relief and development initiatives that help transform lives, including our own. We trust that the following stories will help you to see as we attempt to describe how our activities touched the lives of over 400,000 programme participants and beneficiaries as well as the lives of our staff.
Who we are

Operation Mercy is a purpose-driven global community of project managers, administrators, accountants, engineers, health professionals, therapists, community workers, teachers, and other occupations who work on behalf of the poor and marginalised in Central Asia, North Africa, and the Middle East. 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. Our staff of over 300 people come from many different nations, speak dozens of languages, represent different faiths, and come from diverse walks of life. We are a diverse professional community.

Interestingly, the verse of two renowned poets of the 12th Century eloquently expresses the shared aspiration of most Operation Mercy staff. The first is a verse from the poem Gulistan by the great Persian poet Sa’di (1213 - 1291)

“Human beings are members of a whole,  
In creation one essence and one soul.  
When one member is afflicted with pain,  
Other members will not at rest remain.”

The second poem is in the form of a prayer attributed to the joyful troubadour of Europe, St. Francis of Assisi (1182-1226)

“Lord, make us an instrument of your peace.  
Where there is hatred, let us sow love.  
Where there is injury, pardon.  
Where there is doubt, faith.  
Where there is despair, hope.  
Where there is darkness, light.  
Where there is sadness, joy.  
Lord, grant that we may not so much seek  
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Our Core Development Principles

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

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

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

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

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

**Empowerment:** We focus on people and developing human capacity as opposed to buildings, equipment, or other fixed assets (“People and Processes” rather than “Products and Projects”)

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

**Multiplication:** We focus on constantly duplicating ourselves in others who duplicate themselves in others and so on. We often remind ourselves that, “Transformed people transform people.”

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

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

Our strategy in designing and implementing programmes is to achieve qualitative and quantitative changes in hope, capacity, and community. However, measuring qualitative and quantitative changes in hope, capacity, and community is an imprecise science. If we facilitate literacy training among women in Afghanistan, it is not so difficult to measure how many women have learned to read. However, literacy is more of a means to an end rather than the end itself. Our primary purpose of teaching literacy is to help these women:

1. Increase their optimism for the future (i.e. hope) by having an increase in self-confidence and greater sense of self-worth and confidence.

2. Develop capacities they did not have before (i.e. help her children with school work, read instructions on medicine, or open a business and be able to read written records).

3. Become more valued contributors to their community (i.e. family, neighbourhood, tribe, etc.). We aim to integrate these concepts of hope, capacity, and community into our project design, organisational structures, monitoring and evaluation cycles and hence develop a culture of positive change out of poverty.

In this report we have provided the reader with some statistics, such as the actual number of direct participants and a conservative estimate of the number of indirect beneficiaries. This is one way of measuring and demonstrating impact. Yet it is not totally satisfying. We have tried to supplement the statistics with stories and testimonies of people who have participated in Operation Mercy programmes and had their lives improved or transformed. We hope that this combination of numbers and narrative presents a balanced view of Operation Mercy's overall impact.

Not everyone who participates in Operation Mercy’s programmes have their lives transformed. Admittedly, we normally choose to include the ‘success stories’ in our impact report. We do not claim that all participants in our programmes have their lives transformed. It is enough for us that some do and that we constantly evaluate and improve our programmes. Here, we celebrate the transformed lives and hope to learn from everyone.
Building Hope

As “Rita” delivered her baby, she realized the baby was not breathing. Having taken BLiSS training with her mother in law, she pleaded with her mother in law to help the baby. The mother in law said, “It is no use. The baby is dead.” Rita again asked her to do what they had been taught in the lessons so that the baby would start breathing. But the mother in law said, “Those were just lessons. They have nothing to do with us – we are not going to change our customs.” Rita again begged her to do something, and grudgingly the mother in law cleaned the baby’s nose and mouth, rubbed his back and gave it a breath. The baby started breathing! The mother in law said, “Wow! Now I see that these lessons are important for us and not just lessons!”

This is just one of many examples of hope restored and lives changed from our Birth and Life Saving Skills programme in Afghanistan.

Our director in Kazakhstan writes:

“A story about the way our own staff’s lives have been transformed, was seeing them rally around one team member who had a heart for one particular area in the city. She chose to work with a family that was going through a very difficult time with a daughter who had been bed written with chronic depression for 8 months. The daughter had not showered nor eaten a hot meal during that time. During the last two months, the group has prayed for the family and gone there to help. The first shower and hair wash with the young lady was a battle, the next only slightly less so. The girl has now taken a shower by herself, eaten a few hot meals and even joined the family at the table for a meal. This may be small but one family’s life is being significantly changed - without external relief – through the encouragement and empowerment of our staff to use their gifts to serve others and empower them.”
"My family, which is very big, is from the 'Muhamasheen' ('marginalized') social class. Many of us in AlBahaha village are 'Muhamasheen' and we were suffering from a state of perpetual hunger, as our small source of income through working the farmland of others had come to an end. Therefore when the project started and families in our area each received five goats, we were so excited - our lives began to actually change! The most important change was not suffering from a constant state of hunger anymore because we started to drink milk from the goats, make cheese to eat, and even sell the male offspring for income. When we look back to the beginning of the project, we didn't believe they would follow the project agreement and only take back five of the offspring at the end of one year and let us keep all the rest. However, that is exactly what happened – a new family got five of our goat offspring and we got to keep all the rest. After seeing this, my father, who has since passed away, said, "That NGO really does keep their word. This is the first time in our whole lives that we have actually owned something of our own."

From Rasheed Ahmed, a 30 year-old man who lives in the village of Al-Bahbaha, Yemen.
developing strong governance and a civil society mindset.

The leadership seminar run for the government officials in Paktika province was a unique experience for Operation Mercy Afghanistan. One of the new topics discussed in this seminar was learning to accept one’s own mistakes and accept criticism. It was amazing how many commented on this particular lesson. We were encouraged to hear things such as:

“I understand leadership means to develop my tolerance and patience.”

“I will try to accept my responsibilities and find ways to increase the capacity of my personnel so they can serve more effectively.”
We often see that growing capacity and promoting community go hand in hand. A colleague in Tajikistan wrote: “I sit in the beautiful conference room of the national library in Dushanbe, surrounded by six local women who partner with us in Community Based Rehabilitation (CBR). Most of these women are mothers of children with disabilities. Each joined our program sometime over the last seven years, tired and worn out, with nowhere else to turn, outcasts of society. Their children needed help – they needed help – and so they came to us. Their children received care and the mums themselves were empowered through training programs and parent support groups. These women moved from being desperate parents of children with disabilities, to being trainees, then teachers, then managers...and today one of them is giving a presentation at the 1st National CBR Congress in Tajikistan to over 150 people. These women have been empowered and are now leaders advocating for CBR throughout their country. It is at moments like this that I remember that dreams can become reality, women can be empowered, and children can receive the care that is their right. This is why I can say it is worth it, it is worth working here for the long term!”

Atefeh wrote about her experience in the women’s empowerment programme in Iran: Before registering for this program, I was very unhappy that I could not fill out forms nor write any letters to the schoolteacher of my children. Because of my illiteracy, I was always compelled to ask for help from other people, even for very small things, and they always laughed at me. But now with the help and support of the Operation Mercy program, I am able to do these things myself and live with pride in the society. Now I can read and write very nicely and have also gained a lot of friends by attending these classes.
In Partnership with Others

Dozens of organisations and hundreds of individuals partner with Operation Mercy each year. We have in-country partners and international partners. In order to keep the list a reasonable length, here we have only included our international partners. Besides funds, our international partners provide expertise, material goods, and free or discounted services. In 2014 our partner organisations included:

- Atlas Copco AB, Water4All (Sweden)
- AidsLink (Global)
- Big Bag (Sweden)
- Boda Borg (Sweden)
- CBM (Germany)
- Cedar Fund (Hong Kong)
- Crossworld (Kirgizstan)
- Crowell Trust (USA)
- Doulos Community (Mauritania)
- Embassy of Australia (Iran)
- Embassy of Germany (Tajikistan)
- Embassy of Switzerland (Iran)
- Embassy of the United States (Tajikistan)
- EO Metterdaad (Netherlands)
- Husman Lokaler AB (Sweden)
- HMK (Germany)
- International Aid Services (IAS) (Sweden)
- Red Crescent Foundation (IRCS) (Iran)
- Jönköpings Fastigheter (Sweden)
- Kindernothilfe (Germany)
- Kågeskolan (Sweden)
- Lalmek (Sweden)
- Linda Norgrove Foundation (UK)
- Livin' Hotel (Sweden)
- Läkarmissionen (Sweden)
- Nerikes Allehanda (Sweden)
- Nora Foundation (USA)
- OM (Global)
- ORA (Netherlands)
- PMU/Interlife (Sweden)
- PRISMA (Netherlands)
- Radiohjalpen (Sweden)
- RED International (UK)
- SIDA (Sweden)
- SMC (Sweden)
- Tearfund (Australia)
- Tennhults Pressgjuteri AB (Sweden)
- UNESCO (Jordan)
- UNHCR (Global)
- UNICEF (Global)
- UN Women (Jordan)
- WFP (Global)
- WHO (Tajikistan)
- World Relief (Germany)
- Villstads Församlings Sykrets (Sweden)
The European Commission defines Corporate Social Responsibility (CSR) as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis (COM, 2001, pg 366). In short, CSR is all about initiatives by companies over and above their legal obligations towards society and the environment.

Operation Mercy is an ideal partner for many companies who want to integrate social and environmental concerns into their strategic business plans, not as a publicity stunt, but because it is the right thing to do. In the long run, doing the right thing is always beneficial to business owners, employees, customers, suppliers, shareholders, and local communities all of whom are stakeholders in CSR initiatives.

Why Operation Mercy may be an ideal CSR partner for your company?
1. We appreciate good business. Practically all of Operation Mercy’s staff worked in the corporate sector before cross training in social and economic development. Our projects are led by entrepreneurs who work to mitigate risks while increasing programme impacts.
2. We understand CSR. We have consultants who can help you develop CSR strategic plans that align with your business and specific concerns. We do not only promote Operation Mercy projects, but can help you connect with a wide range of implementing partners according to your specific interests and concerns.
3. We are transparent. Our income, expenses, programmes, and operations are audited and open for inspection. Our failures contribute to our successes and we talk about both.
4. We are local. Our headquarters are located in Örebro, Sweden. We can meet with our Swedish CSR partners face-to-face and as often as necessary.
5. We are international. We are an international implementing NGO with projects throughout Central Asia, Middle East, and North Africa. Our 300 staff worldwide come from over 30 countries.
6. We are effective and efficient. Our headquarters’ administrative costs are one of the lowest in the industry while our field projects have a staggering impact ratio.
7. We are one actor in a multi-part drama. We are an implementing NGO among the poor and marginalized. No matter how good we are at what we do we need to partner with others to make an impact. We need you.
Operation Mercy
Org nr 826001-5279

Årsredovisning för räkenskapsåret 2014
Annual report for the year 2014

Styrelsen avger följande årsredovisning.
The Board of Directors hereby submit the following annual report.

Innehåll / Content                                      Sida
- management report / förvaltningsberättelse          2
- profit and loss statement / resultaträkning            6
- balance sheet / balansräkning                        7
- notes / noter                                         9

Om inte annat särskilt anges, redovisas alla belopp i kronor. Uppgifter inom parentes avser föregående år.
All figures is shown in SEK, if nothing else is specified. Figures in bracket concerns previous year.
Management report / Förvaltningsberättelse

Allmänt om verksamheten


General information about operations

Operation Mercy is an International Relief and Development organization with its headquarters in Örebro, Sweden. Operation Mercy is a purpose driven global community of project managers, administrators, accountants, engineers, health professionals, therapists, community workers and teachers who work on behalf of poor and marginalised people in Central Asia, North Africa and the Middle East. Operation Mercy works in partnership with others to restore hope, grow capacity and promote community through relief and development initiatives.

Ekonomi


Finance

Our fundamental economic situation continued to be sound and stable. In 2014 we saw growth in our economy. The percentage of our income from Swedish partners continued to increase in 2014. We received approximately 6% more in gift income during 2014. We continued to upgrade our financial administration systems to better manage the complex realities of our global organisation. We began training for the global rollout of Winpaccs, a financial software package in our field locations. When fully online Winpaccs should significantly enhance management control, efficiency and quality of the financial systems.

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Styrelse och ledning

Operation Mercys styrelse har sju ledamöter. Styrelsen har erfarenhet från flera olika områden såsom bistånd och utvecklingsfrågor, ekonomi, kommunikation och marknadsföring. Styrelsen hade tre styrelsemötet under året, inklusive det konstitutionella styrelsemötet efter årsmötet. 2014 godkände styrelsen att Scott Breslin fortsätter som internationell ledare i ytterligare fyra år.

Board and governance

The board of Operation Mercy has seven board members. The board brings skills from different areas of expertise such as relief and development, finance, communication, fundraising and marketing. The board met for three board meetings including the constitutional board meeting after the annual general meeting. In 2014 the board approved that Dr. Scott Breslin continue as International Director for four more years.

Väsentliga händelser under räkenskapsåret

2014 hade vi program i Afghanistan, Iran, Jordanien, Kazakstan, Tadzjikistan och Jemen och vi har nått ut till fler än 400 000 programdeltagare och förmånstagare. Vi var också engagerad i projekt i Kirgizistan, Mauretanien, Sudan och Irak genom långsiktiga samarbeten med likasinnade aktörer i det civila samhället.

Huvudkontorets personal i Örebro, har utökats för att hålla jämna steg med den ökande arbetsbörjan. Vi behöver dock bli fler, särskilt när det gäller marknadsföring och kommunikation.


Significant events during the financial year

Operation Mercy touched the lives of over 400 000 program participants and beneficiaries. During 2014 we successfully operated programs in Afghanistan, Iran, Jordan, Kazakhstan, Tajikistan and Yemen. We were also engaged in projects in Kyrgyzstan, Mauritania, Sudan and Iraq through long-term partnership with like-minded civil society actors.

The headquarters staff in Örebro, Sweden has continued to grow to keep up with the increasing workload. However, we need more staff, particularly in our marketing and communications departments.
Internationally there has been continued turmoil in the areas in which Operation Mercy works, particularly in Afghanistan and Yemen. Our staff continues to work diligently in many precarious security situations. The safety of our staff is a continuous concern. In October of 2014 our program staff was forced to evacuate from Libya due to civil unrest causing further activities in Libya to be put on hold.

In 2014 we opened a program office in Skopje, Republic of Macedonia and began the process to open an office in Dohuk, Iraq. Also our Disaster Preparedness & Response team held Relief Training Courses (RTC) and provided consultation and training activities in the Philippines and Northern Iraq.

In July 2014 the United Nation’s Economic and Social Council (ECOSOC) granted special consultative status to Operation Mercy. Consultative status for an organization enables it to actively engage with ECOSOC and its subsidiary bodies, as well as with the United Nations Secretariat, programmes, funds and agencies in a number of ways.

Väsentliga händelser efter räkenskapsårets utgång

Under de första månaderna av 2015 har vi arbetat för att öka medvetenheten om Operation Mercy i Örebro samt samla in mer pengar för våra projekt från Sverige. En fotograf besökte våra projekt i Jordanien och Tadzjikistan och bilderna som han tog under dessa studiebesök resulterade i en utställning som hölls på Elite Stora Hotellet i Örebro.

Significant events after the end of the financial year

During the first months of 2015 we have increased our efforts to raise awareness about Operation Mercy in Örebro as well as raise more funds for our projects from within Sweden. A professional photographer visited Jordan and Tajikistan and the photos he took during these field visits resulted in an exhibition being held at the Stora Hotel in Örebro.

Resultat och ställning

Under 2014 har Operation Mercy samarbetat med flera andra organisationer. Från våra svenska institutionella givare (Svenska missionsrådet (SMR), Radiohjälpen, Läkarmissionen och Vatten åt Alla fick vi bidrag på nästan fyra miljoner kronor. Den största delen av våra program och projekt stöds av utländska individer och organisationer.

Under 2014 har mer än 400 000 människor berörts av Operation Mercy projekt. En man märkte att hans familj hade haft en 50 % minskning av sjukdom och besök på vårdcentralen, efter att de deltagit i ett vatten- och sanitetsprojekt. Han sa: "Från och med nu, kommer barnen att bli friskare och gå till skolan; de kommer att studera bättre, få bättre jobb, och vara till större nytta för sina familjer." Detta är ett utmärkt exempel på den inverkan som våra projekt har i våra områden. 70 % av våra mottagare är kvinnor.

Sedan 2014 följer vi den svenska K3 redovisningsprincipen vilket är obligatoriskt för medlemmar av Svensk Insamlingskontroll.
Results

During 2014 Operation Mercy cooperated with several other organizations. From our Swedish institutional donors (Swedish Mission Council (SMC), Radiohjälpen, Läkarmissionen and Water for All we received grants close to four million SEK. However, the largest proportion of our programs and projects were supported by foreign individuals and organisations.

During 2014 more than 400,000 people have been touched by Operation Mercy projects. One man noticed that his family has had a 50% decrease in sickness and visits to the clinic since they participated in a water and sanitation project. He said: “From now on, children will be healthier and go to school; they will study better, get better jobs, and bring more benefit to their families.” This is a prime example of the impact that our projects are having in our fields. 70% of our beneficiaries are women.

Since 2014 we conform to the Swedish K3 accounting standard since it is now mandatory for members of Svensk Insamlingskontroll.

Flerårsöversikt

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<th>Intäkts och kostnadsanalys (tkr)</th>
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<td>-132</td>
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Ekonomisk ställning

| Destignated funds / Eget kapital för särskilda ändamål (tkr) | 7 573 | 6 391 | 7 795 | 7 303 | 4 677 |
| Surplus brought forward / Fritt eget kapital (tkr) | 640  | 1 135 | 1 226 | 1 205 | 930   |
| Solidity / Soliditet | %     | 91    | 95    | 94    | 94    |

Utländska filialer/regionkontor


Foreign branches/regional offices

Operation Mercy have field offices in the following countries: Afghanistan, Iran, Kazakhstan, Macedonia, Tajikistan, Jordan, Kyrgyzstan, Iraq (2015) and Yemen and partnerships with Mauritania and Sudan. We had 284 full-time people working throughout our fields.
### Profit and loss statement / Resultaträkning

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<th>Description</th>
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<td>Contribution / Bidrag</td>
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<td>3 759 385</td>
<td>1 944 341</td>
</tr>
<tr>
<td>Other income / Övriga verksamhetsintäkter</td>
<td></td>
<td>2 220</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues of the association / Summa verksamhetens intäkter</strong></td>
<td></td>
<td>18 960 595</td>
<td>16 244 735</td>
</tr>
<tr>
<td><strong>Costs of the association / Föreningens kostnader</strong></td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operational costs for projects / Åndamålskostnader</td>
<td></td>
<td>-16 167 648</td>
<td>-16 207 811</td>
</tr>
<tr>
<td>Fundraising and marketing costs / Insamlings- och marknadsföringskostnader</td>
<td></td>
<td>-143 569</td>
<td>-169 914</td>
</tr>
<tr>
<td>Administrations costs / Administrationskostnader</td>
<td>5</td>
<td>-1 976 701</td>
<td>-1 407 822</td>
</tr>
<tr>
<td><strong>Total costs of the association / Summa verksamhetens kostnader</strong></td>
<td></td>
<td>-18 287 918</td>
<td>-17 785 547</td>
</tr>
<tr>
<td><strong>Results of operations / Verksamhetsresultat</strong></td>
<td></td>
<td>672 677</td>
<td>-1 540 812</td>
</tr>
<tr>
<td><strong>Results from financial investments / Resultat från finansiella poster</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other interest income and similar profit/loss items / Övriga ränteintäkter och liknande resultatposter</td>
<td></td>
<td>13 393</td>
<td>46 396</td>
</tr>
<tr>
<td><strong>Total income from financial investments / Summa finansiella intäkter</strong></td>
<td></td>
<td>13 393</td>
<td>46 396</td>
</tr>
<tr>
<td><strong>Net profit / loss for the year / Årets resultat</strong></td>
<td></td>
<td>686 070</td>
<td>-1 494 416</td>
</tr>
<tr>
<td><strong>Variation of designated funds / Förändring av ändamålsbestämda medel</strong></td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Profit / loss for the year according to the profit and loss statement / Årets resultat enligt resultaträkningen</td>
<td></td>
<td>686 069</td>
<td>-1 494 416</td>
</tr>
<tr>
<td>Change in designated funds / Förändring av ändamålsbestämda medel</td>
<td></td>
<td>-1 181 777</td>
<td>1 403 723</td>
</tr>
<tr>
<td><strong>Remaining balance brought forward / Årets förlust efter fördelning</strong></td>
<td></td>
<td>-495 708</td>
<td>-90 693</td>
</tr>
</tbody>
</table>
**Balance sheet / Balansräkning**

<table>
<thead>
<tr>
<th>Assets / Tillgångar</th>
<th>Not</th>
<th>2014-12-31</th>
<th>2013-12-31</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fixed assets / Anläggningstillgångar</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment / Inventarier, verktyg och installationer</td>
<td>7</td>
<td>34 430</td>
<td>18 152</td>
</tr>
<tr>
<td><strong>Total fixed assets / Summa anläggningstillgångar</strong></td>
<td></td>
<td>34 430</td>
<td>18 152</td>
</tr>
<tr>
<td><strong>Current Assets / Omsättningstillgångar</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ICH Balance / Fordran ICH</td>
<td></td>
<td>290 019</td>
<td>1 134 760</td>
</tr>
<tr>
<td>Other receivables / Övriga fordringar</td>
<td></td>
<td>995 537</td>
<td>16 484</td>
</tr>
<tr>
<td>Prepaid expenses and accrued income / Förutbetalda kostnader och upplupna intäkter</td>
<td></td>
<td>17 805</td>
<td>54 200</td>
</tr>
<tr>
<td><strong>Total current assets / totala omsättningstillgångar</strong></td>
<td></td>
<td>1 303 361</td>
<td>1 205 444</td>
</tr>
<tr>
<td>Cash and bank balances / Kassa och bank</td>
<td></td>
<td>7 691 795</td>
<td>6 657 260</td>
</tr>
<tr>
<td><strong>Total Current Assets / Summa omsättningstillgångar</strong></td>
<td></td>
<td>8 995 156</td>
<td>7 862 704</td>
</tr>
<tr>
<td><strong>Total Assets / Summa tillgångar</strong></td>
<td></td>
<td>9 029 586</td>
<td>7 880 856</td>
</tr>
</tbody>
</table>
### Balance sheet / Balansräkning

#### Equity and Liabilities / Eget kapital och skulder

<table>
<thead>
<tr>
<th></th>
<th>Not</th>
<th>2014-12-31</th>
<th>2013-12-31</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Equity / Eget kapital</strong></td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designated funds / Åndamålsbestämda medel</td>
<td></td>
<td>7 573 051</td>
<td>6 391 273</td>
</tr>
<tr>
<td>Surplus brought forward / Balanserat kapital</td>
<td></td>
<td>1 135 729</td>
<td>1 226 422</td>
</tr>
<tr>
<td>Deficit/Surplus for the year / Årets resultat</td>
<td></td>
<td>-495 708</td>
<td>-90 693</td>
</tr>
<tr>
<td><strong>Total Equity / Summa eget kapital</strong></td>
<td></td>
<td>8 213 072</td>
<td>7 527 002</td>
</tr>
<tr>
<td><strong>Current Liabilities / Kortfristiga skulder</strong></td>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable / Leverantörskulder</td>
<td></td>
<td>14 914</td>
<td>15 824</td>
</tr>
<tr>
<td>Liabilities of not used grants / Skuld av erhållna ej nyttjade bidrag</td>
<td></td>
<td>407 876</td>
<td>-</td>
</tr>
<tr>
<td>Other liabilities / Övriga skulder</td>
<td></td>
<td>32 734</td>
<td>17 540</td>
</tr>
<tr>
<td>Accrued expenses and deferred income / Upplupna kostnader och förutbetalda intäkter</td>
<td></td>
<td>360 990</td>
<td>320 490</td>
</tr>
<tr>
<td><strong>Total Current Liabilities / Summa kortfristiga skulder</strong></td>
<td></td>
<td>816 514</td>
<td>353 854</td>
</tr>
<tr>
<td><strong>Total Equity and Liabilities / Summa eget kapital och skulder</strong></td>
<td></td>
<td>9 029 586</td>
<td>7 880 856</td>
</tr>
</tbody>
</table>

#### Pledged assets / Ställda säkerheter

- Inga

#### Contingent liabilities / Ansvarsförbindelser

- Inga

---

\[\text{Page 8(15)}\]
Notes / Noter

Not 1  Accounting and valuation principles / Redovisnings- och värderingsprinciper


The annual report has been prepared in accordance with the Swedish Annual Accounts Act (1995:1554) and the Swedish Accountin Standards Board’s (BFN) rule BFNAR 2012:1 Annual report (K3). The change to K3 has not changed the valuations and presentation in the annual report for 2013 or 2014.

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 värden 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 is recognised as revenue. Unless otherwise indicated below, revenue is measured at the fair value of what has been received or will be received.

Gävor 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 erhållt 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 erhållt 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.

Gävor / Donations


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**


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 / Incometax**

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

The organization is released from incometax in its non-profit activities because it fulfills the demands as advantage of society according to the Swedish tax legislation.
**Balansräkningen / Balance Sheet**

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

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

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

Materiella anläggningstillgångar värderas till anskaffningsvärde minskat med avskrivningar enligt plan. Avskrivning sker linjärt över tillgångens beräknade nytjandeperiod. 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 plan. 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 year  
Other Equipment 5 year

**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.

**Ändamålsbestända medel / Earmarked funds**

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

The heading Designated funds in equity includes donations not yet spent and other Designated funds. See also the Equity note.
Not 2 Gifts / Gåvor

Gifts according to the profit and loss statement / Gåvor redovisade i resultaträkningen

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undesignated gifts / Fria gåvor</td>
<td>272 127</td>
<td>320 627</td>
</tr>
<tr>
<td>Gift to designated funds / Åndamålsbestämda gåvor</td>
<td>14 926 863</td>
<td>13 979 856</td>
</tr>
<tr>
<td><strong>Total / Summa</strong></td>
<td>15 198 990</td>
<td>14 300 483</td>
</tr>
</tbody>
</table>

Giver / Givare

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual giving / Allmänhet ( %)</td>
<td>40</td>
<td>40</td>
</tr>
<tr>
<td>Institutional gifts / Andra organisationer ( %)</td>
<td>60</td>
<td>60</td>
</tr>
</tbody>
</table>

Giver / Givare

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sverige ( %)</td>
<td>34</td>
<td>34</td>
</tr>
<tr>
<td>Andra länder ( %)</td>
<td>66</td>
<td>66</td>
</tr>
</tbody>
</table>

Not 3 Volunteers/ Volontärer


Most of the international staff are volunteers who have donated 83 853 work hours during 2014. The organization has no employees in Sweden. The people that work at the headquarter of the organization are employed by their partner organizations.

Not 4 Grants / Bidrag

Public grants / Offentliga bidrag

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sida</td>
<td>2 678 385</td>
<td>1 509 341</td>
</tr>
<tr>
<td>Grants from local authority government / Bidrag från kommunen</td>
<td>25 000</td>
<td>25 000</td>
</tr>
<tr>
<td>Grants from Radiohjälpen / Bidrag från Radiohjälpen</td>
<td>306 000</td>
<td>-</td>
</tr>
<tr>
<td>Grants from Läkarmissionen / Bidrag från Läkarmissionen</td>
<td>750 000</td>
<td>410 000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>3 759 385</td>
<td>1 944 341</td>
</tr>
</tbody>
</table>
Not 5  Operational leaseagreements / Operationella leasingavtal - leasetagare

Future leasefees which shall be charged according to non-terminable leaseagreements: / Framtida minimileaseavgifter som ska erläggas avseende icke uppsägningsbara leasingavtal:
Within 1 year / Förfaller till betalning inom ett år 38 288 38 288
1-5 years / Förfaller till betalning senare än ett men inom fem år 38 288 76 576

Lease cost during the year / Under perioden kostnadsförda leasingavgifter 38 288 55 500

The organization has rental for office premises. The agreement carries at 3 years at a time. Rights now the agreements carries to 2016-12-31. Cancellationtime is 9 mouth.
/ Föreningen hyr kontorslokaler. Avtalet löper på 3 år i taget och stäcker sig i dagsläget till 2016-12-31. Uppsägningstiden är 9 månader.

Not 6  Equity / Eget kapital

| Destignated funds / Åndamåls- | Profit/loss brought forward / Balanserat kapital | Total equity / Totalt eget kapital |
| medel | | |
| Opening balance / Ingående balans | 6 391 273 | 1 135 729 | 7 527 002 |
| Change in designated funds / Årets förändring av åndamålsbestämnda medel | 1 181 778 | - | 1 181 778 |
| Deficit/surplus for the year / Årets resultat | - | -495 708 | -495 708 |
| Utgående balans | 7 573 051 | 640 021 | 8 213 072 |

Not 7  Equipment / Inventarier

<table>
<thead>
<tr>
<th>2014-12-31</th>
<th>2013-12-31</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening acquisition value / Ingående anskaffningsvärde</td>
<td>231 508</td>
</tr>
<tr>
<td>Purchases for the year / Inköp</td>
<td>35 427</td>
</tr>
<tr>
<td>Sales or disposal for the year / Försäljningar och utrangeringar</td>
<td>-34 451</td>
</tr>
<tr>
<td>Closing accumulated acquisition value / Utgående ackumulerade anskaffningsvärden</td>
<td>232 484</td>
</tr>
<tr>
<td></td>
<td>2014-12-31</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>Opening depreciation</td>
<td>-213 355</td>
</tr>
<tr>
<td>Sales or disposal for the year</td>
<td>25 242</td>
</tr>
<tr>
<td>Depreciation for the year</td>
<td>-9 941</td>
</tr>
<tr>
<td>Closing accumulated depreciation</td>
<td>-198 054</td>
</tr>
<tr>
<td>Closing residual value according to plan</td>
<td>34 430</td>
</tr>
</tbody>
</table>

**Not 8  Liabilities of not used grants / Skuld erhållna ej nyttjade bidrag**

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance</td>
<td>67 855</td>
<td>-</td>
</tr>
<tr>
<td>Received during the year</td>
<td>3 091 007</td>
<td>-</td>
</tr>
<tr>
<td>Used during the year</td>
<td>-2 750 986</td>
<td>-</td>
</tr>
<tr>
<td>Closing balance</td>
<td>407 876</td>
<td>0</td>
</tr>
</tbody>
</table>

**Specification of closing balance / Specifikation av utgående balans**

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants from Sida</td>
<td>407 876</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>407 876</td>
<td>0</td>
</tr>
</tbody>
</table>


The opening balance of liabilities of grants was in 2013 accounted among Destignated funds. During 2014 this has been adjusted to be a current liability.
Our audit report was presented on the 29th of May 2015
Vår revisionsberättelse har lämnats 29 maj 2015

Öhrlings PricewaterhouseCoopers

Anders Löthgren
Auktoriserad revisor
Revisionsberättelse
Till föreningstämman i Operation Mercy, org.nr 826001-5279

Rapport om årsredovisningen
Vi har utfört en revision av årsredovisningen för Operation Mercy för år 2014.

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

Revisorns ansvar

En revision innefattar att genom olika åtgärder inhämta revisionsbevis om belopp och annan information i årsredovisningen. Revisorn väljer vilka åtgärder som ska utföras, bland annat genom att bedöma riskerna för väsentliga felaktigheter i årsredovisningen, vare sig dessa beror på oegentligheter eller på fel. Vid denna riskbedömning beaktar revisorn de delar av den interna kontrollen som är relevanta för hur föreningen upprättar en årsredovisning i syfte att utforma granskingsåtgärder som är lindamålsenliga med hänsyn till omständigheterna, men inte i syfte att göra ett uttalande om effektiviteten i föreningens interna kontroll. En revision innefattar också en utvärdering av ändamålsenligheten i de redovisningsprinciper som har använts och av rimligheten i styrelsens uppskattnings i redovisningen, liksom en utvärdering av den övergripande presentationen i årsredovisningen.

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

Uttalande
Vi tillstyrker att föreningstämman beviljar styrelsens ledamöter ansvarsfrihet för räkenskapsåret.

Örebro den 29 maj 2015
Öhrings PricewaterhouseCoopers AB
Anders Löhngren
Auktoriserad revisor
Audit Report
To the Annual General Meeting of the association Operation Mercy, Corp Identity Number 826001-5279

Report on the annual accounts
We have audited the annual accounts of Operation Mercy for the year 2014.

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

Auditor’s responsibility
Our responsibility is to express an opinion on the annual accounts based on our audit. We conducted our audit in accordance with International Standards on Auditing and generally accepted auditing standards in Sweden. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the annual accounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual accounts. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the annual accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association’s preparation and fair presentation of the annual accounts, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors, as well as evaluating the overall presentation of the annual accounts.

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

Opinion
In our opinion, the annual accounts have been prepared in accordance with the Annual Accounts Act and presented fairly, in all material respects. The financial position of the association as of 31 December 2014 and of its financial performance for the year then ended is also in accordance with the Annual Accounts Act. The statutory administration report is consistent with the other parts of the annual accounts.

Report on other legal and regulatory requirements
In addition to our audit of the annual accounts, we have also examined the administration of the Board of Directors of Operation Mercy for the year 2014.

Responsibilities of the Board of Directors
The Board of Directors is responsible for the administration.

Auditor’s responsibility
Our responsibility is to express an opinion with reasonable assurance on the administration based on our audit. We conducted the audit in accordance with generally accepted auditing standards in Sweden.

As a basis for our opinion on the Board of Directors’ administration, in addition to our audit of the annual accounts, we examined significant decisions, actions taken and circumstances of the association in order to determine whether any member of the Board of Directors has undertaken any action or is guilty of negligence which may entail a liability for damages.

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

Opinion
We recommend that the Annual General Meeting discharge the members of the Board of Directors from liability for the financial year.

Örebro the 29th of May 2015
Öhrlings PricewaterhouseCoopers AB

Anders Löthgren
Authorized Public Accountant