

# Annual Report 2022



**ERIKS**  
Development Partner

For the children. And the world they dream of.



## It started with a child

Erik Nilsson was just a child when he started helping other children. He was born in Småland in 1929. Because he had hemophilia, he was often in the hospital. It was in a hospital bed, that his dream of encouraging other children in a similar situation, was born.

The young Erik started sending greetings and small gifts to sick children. He got the addresses by listening to The Children's Letterbox, a radio program with the host Sven Jerring. Already in 1946, when Erik was 17 years old, the relief work was established. When he was interviewed on the radio by Sven Jerring a few years later, the work really took off. People from all over the country wanted to join in and help.

Erik, who came to be known as Uncle Erik, was only 37 years old when he died in 1966. But the work he started lives on even today. A year after his death, ERIKS Development Partner (ERIKS) was founded. Even today, we work for a changed world, where children's dreams come to life. All thanks to the boy Erik and his courage to turn his dream into reality.



## TABLE OF CONTENT

A few words to begin .....3

Vision, mission and values .....4

ERIKS in short ..... 5

Education .....7

Health .....9

Safety & Protection ..... 11

Humanitarian efforts ..... 13

Participation of children and youth .. 15

Opinion..... 17

Objectives and Results ..... 18

Management ..... 26

### FINANCIAL REPORT

Management Report ..... 28

**Financial Report** ..... 34

Income Statement ..... 34

Balance Sheet ..... 35

Changes in equity ..... 36

Cash flow statement..... 36

Notes..... 37

Auditor's Report ..... 46

**Editors:** Annika Fransson Wetter, Carolina Carpvik, Elisabeth Holm

**Layout:** Florence Axhed

**Cover Photo:** Paul Wambugu/Obscura Media  
Picture: Simon, Kenya.

You can find our publications and reports at [eriksdevelopment.org](http://eriksdevelopment.org)

# 2022 was both a difficult and a strong year

Welcome to ERIKS' Annual Report for 2022. Behind, lies one of the most difficult years in ERIKS' history. And strangely enough, also one of the absolute strongest.

Never before have we been able to assist so many children and young people with education and leisure, health, safety and protection. Never has the trust in ERIKS been so evident in the many gifts, grants, and testaments. Never have our secondhand stores contributed so much to environmental and social benefits within our society. You can read all about this in this year's annual report.

At the same time, the year has had more demanding challenges than ever before. Out of ERIKS' 17 program countries, we have carried out emergency humanitarian interventions in 12 of them. The interventions include droughts, floods, earthquakes, refugee disasters, and of course, the war in Ukraine that created global consequences and caused enormous suffering. In many cases, we have aided with life-changing efforts such as food and supplies, housing, shelter, and security for young people that are fleeing, as well as registration of unaccompanied minors to prevent them from being kidnapped for trafficking or simply disappearing. In all our efforts, we – and our partners – want to show empathy and humanity. Food, water, and blankets are essential. A box of toys, crayons and paper can be comforting for the moment. But we also see a clear need for hope and faith in the future, something that can be harder to give. How can a child who has lost his father in the war believe in a future? How can one feel hope when drought burns away what little crop that is left?

We look to ERIKS' core values: Firstly, a Christian view of humanity that implies dignity and equality for every human being. Secondly, a vision of our founder Erik Nilsson's single-minded fight for a better tomorrow. Despite his own serious illness, he wrote to hundreds of children: "Little friend, you will see that things will get better soon!" Last, but not least, there is the Convention on the Rights of the Child, which gives the child conditions, rights, and moral protection in an increasingly dangerous world.

ERIKS' work includes much more than humanitarian emergency interventions. The main goal is still to build long-term and sustainable societies, internationally and in Sweden. Regardless of where in the world, we know that: Where children and young people get the chance to develop and influence everyday life – that's where faith in the future grows. Hope lies in the long term, that which happens today changes tomorrow.

It may sound presumptuous, but in many ways, ERIKS represents a shining hope for many children, young people, and families. Naturally, we are not alone, we have several

wonderful colleges. But wherever ERIKS is, there is a clear presence of someone who sees people's well-being. And that gives people hope!

2022 was a difficult – and strong – year. We write these lines as representatives of a larger group of colleges, employees, volunteers, and board members. We are enormously proud of the efforts made, humbly grateful for the trust that our donors have given us – everything from private individuals, companies, and partners, to government financiers. We are convinced, more now than ever, to continue the work for hope and sustainability. For the children – and the world they dream of.

**Anna Lönn Lundbäck, Chairperson**  
**Daniel Grahn, General Secretary**





# A changed world where children's dreams come to life

## OUR VISION

ERIKS is a child rights organization with a non-profit secondhand business. Together we have one common vision, a changed world where children's dreams come to life. Locally and globally, we work to strengthen and help children. The surplus from the secondhand business, together with gifts from generous donors, contributes to our efforts to ensure that children can go to school, be healthy and feel safe. The possibility of on-the-job training in our second-hand shops also gives children with parents who are outside the labour market, hope for the future. And the circular sale provides environmental hope for future generations. We exist for the children. And the world they dream of.

## OUR MISSION

ERIKS works to fight poverty and vulnerability by realizing children's rights. All efforts start from a holistic perspective but with a special focus on children's right to education and leisure, health, security and protection. We believe in children's participation and children's own ability to be involved and change their situation.

## OUR VALUES

ERIKS' values rests on three pillars.

### 1. ERIKS' spirit

We protect Erik Nilsson's legacy, which was shaped by his personal commitment and Christian faith. To work in the spirit of Erik means for us to be empathetic and creative, with a focus on opportunities. Just like Erik, we take great care in our responsibility in management of donors' gifts and clients' funds.

### 2. Christian view of mankind

ERIKS' values are based on a Christian view of humanity, with particular emphasis on:

- All people are loved by God and have the same value.
- All people have the right to a dignified and developing life.
- All people have responsibility for the earth, to use it and not abuse it.

### 3. The Convention on the Rights of the Child

The UN Convention on the Rights of the Child defines the universal conditions under which children in our world have the right to live, and to which ERIKS works toward. It includes, amongst other things, the equal and unique value of all individuals, regardless of gender, age, ethnicity, sexual orientation, outlook on life, and religion.

## WE WORK WITH SUSTAINABLE DEVELOPMENT – ALL THE TIME

Sustainable development is development that meets today's needs without compromising the ability of future generations to meet theirs. Working with sustainability as part of our vision is fundamental because it affects both children's and families' opportunities for a long-term future. With children's and families' opportunities in focus, ERIKS works actively with three perspectives of sustainability: environmental, social, and economical sustainability.

### The global goals

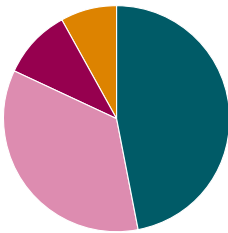
There is no specific goal dealing with children's rights, but the children's perspective is included in all areas of sustainability and is relevant both for our operations in Sweden and the work we support internationally. As a child rights organization with a non-profit secondhand business, we have an impact on pretty much all the development goals.

ERIKS' focus area **Education and Leisure** associates naturally to Goal 4 – Good Education, but also to Goal 5 – Equality, because much of the work we support focuses on girls who, in many societies, may not, or cannot, go to school. The focus area **Health** associates to Goal 3 – Good Health and Well-being, but also to Goal 2 – None Hunger, because many interventions are aimed towards children who are at risk for malnutrition. Our focus area **Safety and Protection** covers many goals, for example Goal 16 – Peaceful and Inclusive Societies.

ERIKS' **humanitarian efforts** associate to Goal 1 – Non-Poverty, but also the goals that are about, for example, Health and Education.

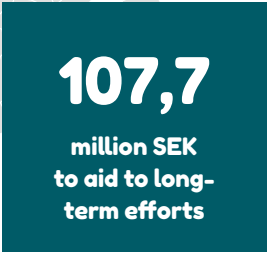
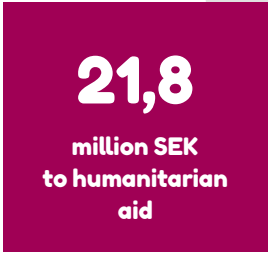
By making sustainable consumption available and promoting a circular environment, ERIKS Second Hand contributes, among other things, to Goal 12 – Sustainable Consumption and Production. By offering internships and job training, the business contributes to Goal 8 – Decent Working Conditions and Economic Growth.

Through collaboration with organizations in Sweden and internationally, we consolidate a global partnership for sustainable development in accordance with Goal 17. The Sustainability Policy adopted in 2021 is a basis for a more developed sustainability work to which ERIKS is a good example and ensures positive associations for sustainable development.



Regional distribution of long-term interventions in 2022

Africa	47%
Asia	35%
Eastern Europe	10%
Sweden	8%



## ERIKS in short – 2022

During 2022, ERIKS has worked with long-term efforts for children and families in 17 countries. A total of 25 urgent humanitarian efforts have been carried out in 12 countries. ERIKS reached 273,981 children throughout the world with the help of its local partner organizations.

ERIKS' international work is always carried out via local partner organizations in each country. It is a way of working that provides many advantages, not in the least because a local collaboration can more easily build on domestic competence and thus operate in the long term. A local partner also has the advantage of knowing the country's culture and often already has a good relationship with people in the areas they operate.

In Sweden, ERIKS works with a focus on area development projects. Our Future Lab is found in 5 regions and operates together with local actors in projects to strengthen children's rights and increase their participation in society. In collaboration with ERIKS' local secondhand shop, both young people and their parents can build social networks and train important skills to meet the demands of working life.

### COOPERATION

Collaborating with other organizations is important for ERIKS. In addition to the organizations that implement efforts

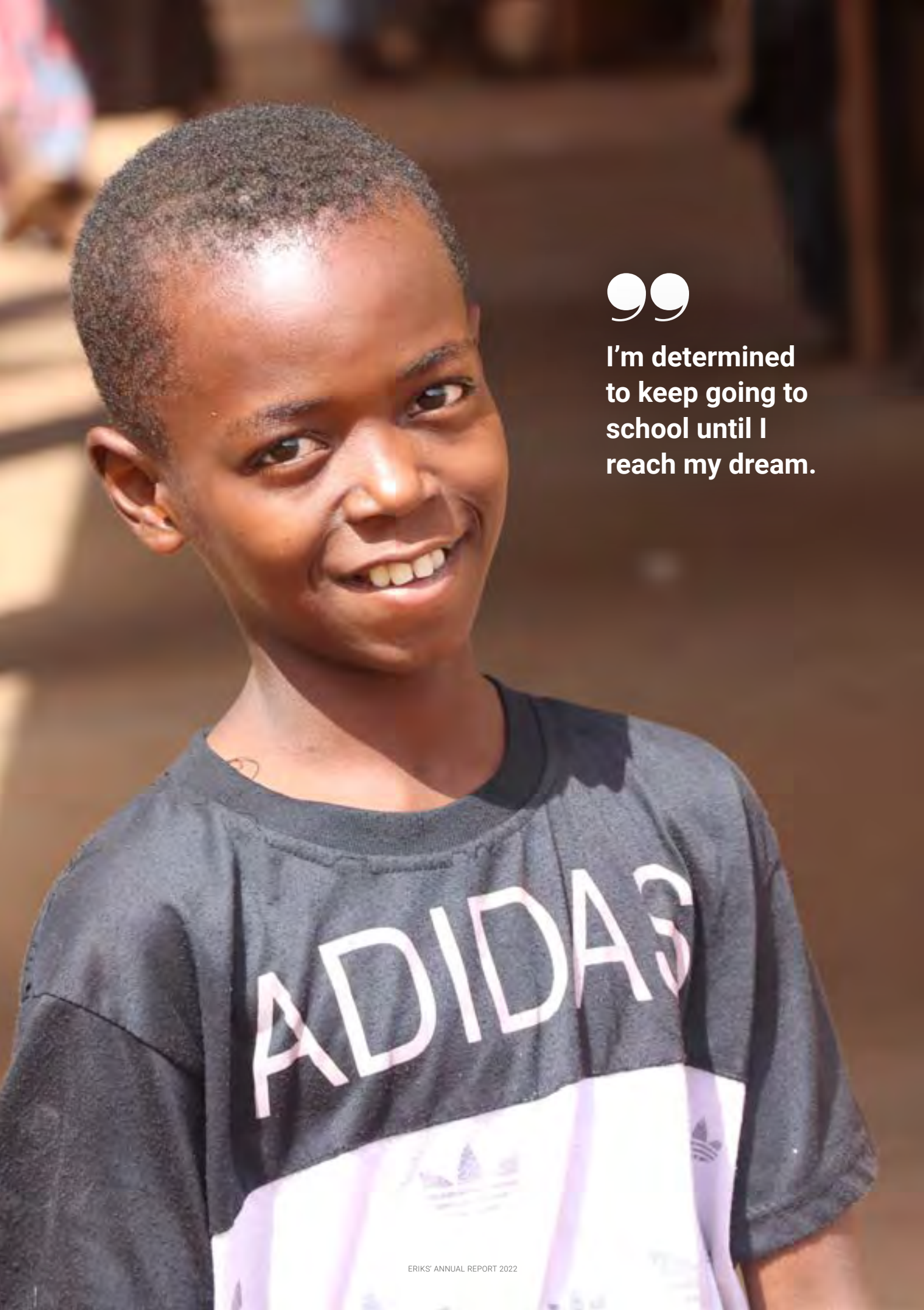
in our program countries, ERIKS cooperates with organizations such as Human Bridge, Scandinavian Medical Bank, The Rescue Mission, The Salvation Army, and Childhood Foundation. At the European level, ERIKS has cooperated with, among others, Medair, The Stromme Foundation and Fida International. Other important networks include EU-Cord at EU level and Concord in Sweden.

### FINANCING

It is private donors who lay the economic base for ERIKS' work. Other important financiers are ERIKS Second Hand, Sida (via SMR), Postcode Lottery as well as Radiohjälp, through for example Världens Barn and Music Aid. A large number of companies also choose to support ERIKS' work for children's rights by become ERIKS' Business Partner.

### NETWORK

During 2022, ERIKS has been an active partner in several networks where we can influence and highlight children's rights. Among others – the Swedish Mission Council, Concord, EU-Cord and the Network for the Convention on the Rights of the Child.



“

I'm determined  
to keep going to  
school until I  
reach my dream.

# All children should be able go to school

**Every tenth child in the world works instead of going to school. Half of them are between the age of five and eleven years old. They lose their childhood – and their dreams for the future. ERIKS is working to change that.**

One of the children who was given the opportunity to go to school, thanks to ERIKS, is twelve-year-old Issiaka Doumbia in Mali. He hopes and believes that school will make it possible for him to one day realize his dream – to work in the city hall. Education gives children the opportunity to be able to influence their own lives and their future. Going to school builds self-confidence and gives knowledge and hope in the future. It is crucial in the fight against poverty. Because, in reality, it is poverty that forces parents to every tenth child in the world to put them to work instead of letting them go to school. The children are thus deprived not only of their right to education, but they are also deprived of their security and are often exposed to major health hazards. They lose their childhood – and their hope for the future.

ERIKS works both to combat child labour and for all children in the world to have the right to go to school. In, for example Mali, there are many children who miss their schooling because of work, fleeing or because schools close. Here, ERIKS is involved and gives children the

opportunity to catch up in their studies through speed schools. After nine months in an intensive class, the child can transfer to a regular primary school.

One of the children who was given the opportunity to attend speed school is twelve-year-old Issiaka in Tialadougou in Mali. The year before he turned twelve, he had never attended school at all. Instead, he worked moving livestock together with his father. But then Issiaka's father came in contact with ERIKS' local partner organization, AMPDR, which runs the speed schools in Mali. Thanks to them, the father learned how important it is for children to get an education. That led to Issiaka getting a place in school. There, he could catch up on much of the schooling he missed.

Issiaka is now in fourth grade in a regular primary school. – I am very happy to be able to go to school, he says, who in addition to studying, likes to play football with his friends.

He works hard at school and enjoys learning things. His dream is to one day work in the city hall, so that he can help others in his village.

– I am determined to continue going to school until I reach my dream, says Issiaka.

## Right to education

Education is a basic human right and one of the most important keys in the struggle against poverty. Yet there are 260 million children in the world who do not go to school. Instead, many of them must work to contribute to the family's livelihood.

ERIKS works long-term to promote children's right to education, including through advocacy work, to strengthen families' ability to earn a living so that they can afford to send their children to school, and to provide support to children with special needs, for example homework help.







Here it's  
shameful to  
talk about  
your period...

# Menstruation is not shameful

**Every month, several million girls around the world get their period for the very first time. For many of them, this will be the beginning of years of shame, exclusion and vulnerability, because menstruating women are seen as impure in their country. Questions about menstrual health are an important key in ERIKS' rights work.**

In the small village of Chrey Tom in Cambodia, near the Thailand border, 15-year-old Soeum Sreynoch lives together with her family. They live in one of the small wooden houses that line the streets of the community. Soeum enjoys going to school, and dreams of becoming a teacher when she grows up. Thanks to ERIKS' partner in Cambodia, Hagar, Soeum and her schoolmates have been taught how to take care of their personal hygiene when they are menstruating.

– Here it is shameful to talk about your period, and the information I have received previously has been incorrect. After this lesson, my friends and I have started talking to each other about things related to our period. We have never dared to do that before, says Soeum.

It is a far cry from all girls in Cambodia who have received the same information as Soeum and her schoolmates. In those remote small villages in the countryside, it is often the girls who are responsible for the housework. Therefore, not all girls even get a chance to go to school. In the community they live in, no one talks about menstruation or sexual reproduction. There are girls who do not under-

stand what is happening when they start bleeding one day. No one has told them how the female body works.

– Some girls in my village have married when they are 14-17 years old. Many of them have since become pregnant, says Soeum.

Child marriage and teenage pregnancy are not unusual. Similarly, there is non-existent or incorrect information about menstruation. And it's like that in several other countries more than Cambodia. There are many taboos, lack of knowledge, and traditional customs and practices that influence menstruating girls very negatively. It leads to shame and vulnerability.

During 2022, ERIKS has carried out a large campaign for menstrual health. Anna Eliasson, program coordinator at ERIKS, points out that the work with the issues around menstrual health requires efforts at both individual and societal level. Access to clean water, functional toilets and good hygiene products are some factors. Education and knowledge are others.

– We see a clear connection between menstrual health and access to other rights, not least linked to education, health and safety, as well as in humanitarian contexts and crisis situations, she says.

Therefore, questions about menstrual health are an important key in many parts of ERIKS' rights work.

## Right to health

Good health is a fundamental prerequisite for an individual to be able to reach their full potential, and for society to develop. Girls' rights and health are close to ERIKS' heart. Therefore, we want to be active in creating a more open conversation about menstruation in the contexts in which we operate.

We want to replace tales with facts, break discrimination, create access to safe and sustainable menstrual protection and help girls understand their bodies – and be proud of them.







I had to learn to  
take care of myself.



## Saved from a life on the streets

**Security is not just a feeling – it is a right. ERIKS stands on the side of the child, protects, and highlights their rights. Growing up in a secure environment, is such a right. But this is far from reality for all children and young people.**

There are many millions of them in the world – street children who fight for their survival around the clock. Often it is a difficult home relationship or parents who cannot take care of them that is the reason why children take refuge in the street. One of these children is Nagasha in Uganda. She was only eight years old when she ran away from home. Her father had left the family when she was little, and her mother was an alcoholic and mostly sat at the bar drinking all day. The addiction eventually led to her death. But even before Nagasha lost her mother, she began living her life on the streets. She looked for food during the day and slept in sewer pipes at night.

Life on the street is both hard and dangerous. In Uganda, many of the street children are addicted to drugs. They are used to sniffing glue and petrol or taking marijuana. To survive, they often have to beg, steal or offer other services. It is not uncommon for them to commit crimes, and they constantly live with the risk of being victimized in various ways.

One day, Nagasha met social workers from Amagara Masya, a rehabilitation center for street children in Uganda, which is run by ERIKS' partner organization RODA, Redeemed Development Agency. Thanks to this, Nagasha got a chance for a whole new life. She was given the opportunity to move to the center and get help.

– It changed my life, I had to learn to take care of myself, she says.

At Amagara Masya, children who previously lived on the streets, have security and a fixed point in their lives. They get help to readjust and are allowed to attend the nearby elementary school. At the center they also get the opportunity to be children again, to dream and play and learn new things.

The idea is that the children will live at the center for a few years so that, after completion of rehabilitation, they can return home to their families again. With no home or parents to return to, Nagasha has lived at the center for ten years. Now she has turned 18 and dreams of one day becoming a lawyer so that she can help others. She has realized that there are many who live in vulnerability and need support, just as she and her siblings did before.

– People in my community do not know what rights they have. I want to fight for them.

### Right to a safe childhood

All children have the right to grow up in a safe environment. To strengthen children's right to safety and protection, ERIKS, together with local partner organizations, works to help children and young people who live, among other things, in vulnerability. This happens by strengthening the young people's opportunity to participate and influence decisions that affect their everyday life, and by providing support and rehabilitation.

ERIKS also works to strengthen families and communities so that they can better protect children from various types of abuse.







People that are forced to flee have a great need for social support.

## Fleeing from war in Ukraine

**The war in Ukraine has triggered the biggest refugee crisis in Europe since the days of World War II. Millions of people have been forced to flee. ERIKS has mobilized to help mothers and children who are fleeing for their lives, while the men remain at the front and fight for their country.**

Every refugee carries his or her very own story. These are stories about families being torn apart, bombs falling, homes being destroyed, and everyday life being shattered. Seven-year-old Anastasia Bogdanova, her little sister Varvara and their mother Anna are among the Ukrainians who fled their country after the Russian invasion in February, when the war became a fact. Like so many others fleeing, they took refuge in neighboring Moldova, a country seen as one of Europe's poorest countries. The Bogdanova family now lives in one of the refugee centers ERIKS supports in the capital, Chisinau.

At the center, the people that have fled are not only given a safe haven, but also help to try to create an everyday life in the midst of the chaos. There is, among other things, a room where the children can hang out, play, draw and do crafts. But also to meet a teacher and talk to a psychologist.

– I am so grateful that this room exists for the children, says mother Anna. She tries to work remotely for a few

hours a day, while the daughters have their activities. Anastasia feels safe at the center and likes to play, paint, and play badminton.

– Mamma has prepared documents so that I can be enrolled in school here, Anastasia says. No one knows whether she will be allowed to go to school in Moldova or in Ukraine. All the family hopes for is that the war will end so they can return home.

The war in Ukraine is an example of how ERIKS, together with its partners, supports affected mothers and children who have been forced to flee from the fighting. The help is not just about giving them shelter, food for the day, and help to process the trauma.

– People fleeing also have a great need for social support. They struggle with questions about what rights they have, where to turn to with various questions and where to live, go to school or work, says Sara Andersson, Humanitarian Coordinator at ERIKS' International Department.

She points out that social assistance is always an important part of refugee reception. There are a lot of practical things that need to be dealt with for the people who are fleeing.

No one knows how long the war will last, but the need of support for Ukrainian families will be there for a long time to come.

### Several examples of humanitarian interventions in 2022:

**Flood, famine, and war. These are just a few examples of humanitarian needs in the world over the past year. Here are some examples of what ERIKS has done:**

- After two months of heavy rainfall, the state of Assam in India was hit by a flood disaster. A total of 2.2 million people, including 530,000 children, were forced to flee their homes and face acute food shortages and medical emergencies.
- East Africa was hit by the worst drought in 40 years. Food shortage was acute, and the situation was made worse by the war in Ukraine, as Ukraine and Russia are two of the largest grain producers that export to Africa.

ERIKS contributed one million SEK to support our partner organization EFICOR, which works locally in the region. The effort provided emergency support with food and other emergency aid to 5,000 families who had been seriously affected by flooding.

Together with its partner organizations, ERIKS worked with the distribution of food packages and other emergency aid directly to those affected. But, also with financial support and help to families and children on the run. Efforts were also made to strengthen the water supply in the region.

- In Pirita, northern Romania, about seventy Roma families live in poverty and exclusion. When winter comes, their misery becomes even greater. During the autumn ERIKS started a humanitarian effort in the village. Sleeping bags for the children so they can keep warm during cold winter nights. Temporary sleeping places for the most vulnerable, and access to water and eco-toilets. These are some of the efforts ERIKS has contributed to support the population of Pirita during the winter.

- Afghanistan is one of the countries where the largest number of children are affected by malnutrition. There is a major food crisis in the country and millions of people

are starving. In this ongoing emergency, ERIKS is present with a humanitarian effort. Together with local partners, stationary health clinics allow many people to access healthcare for the first time, and allow malnourished children to receive nutritional supplements.







**I wish ERIKS' Future Lab existed when I was younger.**

## Future Lab evens out childhood conditions

**In residential areas where ERIKS' Future Lab exists, many children and young people feel that there is a negative picture of their area and those who live there. They want to change this. Future Labs has become a platform where young people can make their voices heard. Also, a place to develop their own interests and dreams.**

Help with homework is one popular activity which ERIKS' Future Lab organizes together with the soccer club Dribbla United in the residential area of Ekön in Motala. One of those who help the children with their homework is sixteen-year-old Nassir Ali. Although Nassir himself never got help with his homework, he would like to give that opportunity to the younger children in the area.  
– I see myself in the children, he says.  
When their homework is finished, the children receive a snack to give them energy before soccer practice begins. For those who do not want to play football, other activities are arranged.

Ekön is a multicultural area where many children live. It is also the only area in Motala where there is no activity center. By offering children and young people free activities, homework help, and group counseling, ERIKS' Future Lab is active in improving childhood conditions in Motala, while giving more young people a meaningful free time.

– I wish ERIKS' Future Lab existed when I was younger. Then I would have had something to do, and it would have been easier for my mother, says Nassir.

During the year, ERIKS started two more Future Labs, one in Linköping and one in Borlänge. Just like in Motala, Helsingborg and Uppsala, they are in underprivileged neighborhoods and have the purpose of increasing the participation of children, young people and parents in developing their residential areas and making them more inclusive, safe and vital. By strengthening children and young people's own dreams, motivations, and abilities, long-term positive change is created.

– A successful work for more equal childhood conditions requires collaboration and long-term perspective, says Hanna Löfstrand, Department Head for ERIKS' Future Lab.

Therefore, each Future Lab starts and operates in close collaboration with ERIKS' local secondhand shops. In the shops, unemployed parents have the opportunity for work-training or to take courses that leads them closer to the labour market. The work, for both the children and their parents, takes place in close cooperation with municipalities, authorities, businesses, associations, and the rest of civil society.

The plan for ERIKS is to start two new Future Labs per year, up to and including 2024.

### More examples of work with young people's participation:

#### Football for All

Football for All Global gives young people who risk ending up in exclusion or destructive environments, the tools to make their dreams come true and to reach their full potential; sporting, academic, social and existential. ERIKS runs the concept in Sweden, but locally the activity is conducted in collaboration with local associations and enthusiasts.

#### Rafiki

Through lesson materials, digital newspapers and e-lessons, the world is invited into the Swedish classrooms. Rafiki brings issues of basic values, the Convention on the Rights of the Child, and the global goals into teaching through pictures, films, and children's own stories.

#### Children's rights clubs / Children's Parliament

The name varies but the purpose is the same: to increase children's participation. These groups are an important part in many of ERIKS' various projects around the world. They create platforms where children are strengthened, gain knowledge of their rights, receive tools to change their situation themselves, and be able to participate and influence decisions that concern them and the society around them.

#### The youth council

The purpose of ERIKS' new youth council, which was started during the year, is to expand young people's perspective in our business, to enable young people's participation to a greater extent in everything ERIKS does, and to ensure the influence of the youth.







## The children's voices are heard – all the way to the United Nations

In a report to the UN Committee on the Rights of the Child (UNCRC), ERIKS and 30 other children's rights organizations highlight the importance of listening to the children. The main report "Hear the children's voice" is based on interviews with more than 120 children between the ages of 5 and 17, only with the children's voices, and completely without adult analysis and interpretation. The report was an important document for the UN's recommendations to Sweden, which were presented in January 2023.

In ERIKS' public opinion and advocacy work, children and young people are important agents of change, and their voices and participation are crucial. We strive to take advantage of the potential, experience and knowledge that exists within the areas we operate by highlighting positive forces, nuances, and strong stories.

Discrimination, domestic violence, running away, having a family member that is incarcerated, and a lack of knowledge on the part of social services, are some of the stories that the 120 children tell in the report "Hear the voice of the child" which was submitted to the UN Committee on the Rights of the Child.

The stories were about, for example, living in an area with socio-economic challenges, having experience of violence or being a refugee. Each child has participated as an expert with their own experiences, and the report has not been subsequently analyzed or edited by any adult.

In the next step, 12 children compiled the report by organizing, planning the layout, identifying recommendations, painting illustrations, and writing an introduction. This was done with the help and support of adults but without adult involvement in the content. This means that the participating 12 children have decided everything in the report, and that it is based entirely on the material from the interviews.

– It is the first time ever that civil society in Sweden sends a report prepared by children as the main report to the UN Committee on the Rights of the Child, says Anna Sperl, expert in children's rights issues at ERIKS.

Along with the main report, Hear the voices of the children, an appendix was also presented, "Report from civil society organizations working with children's rights". The process was coordinated by the Swedish National Committee for UNICEF (UNICEF Sweden), and started in early 2021.

In the appendix, ERIKS and the other organizations analyze children's rights in Sweden. A result of a cooperation between children's rights organizations that have worked side by side for over a year in cross-organizational thematic groups.

– Here ERIKS participated and highlighted two of our focus areas in our work in Sweden, unequal childhood conditions and children of prisoners, says Anna Sperl.



# Objectives and results

ERIKS works in 17 countries, including Sweden, to ensure that children’s rights to education and leisure, health, and safety and protection are satisfied. In 2022, 123 international efforts were in progress together with 76 local partner organizations. In Sweden, further efforts have been carried out, among other things, in our 5 Future Labs. The following sections show some examples of results achieved in 2022.

Children's right to education – South Sudan		
Situation in Country	ERIKS' goal	Achieved results 2022
Limitations and deficiencies in access to quality education, for children living in vulnerability in South Sudan. Substandard and dilapidated classrooms	To provide increased access to quality and inclusive education, by supporting, among other things, two schools with 640 children, from preschool up to third grade.	Through training and support, as well as upgrading of classrooms, the schools have seen an increase in the number of children from approx. 1,040 children in 2020 to approx. 1,270 children in 2022. Children who now come to school daily has increased by 20 percent, reaching a total of 85 percent in 2022. Likewise, teacher attendance has increased to 70 percent in 2022.
Limited capacity of parents, teachers, and leading authorities to address children's right to education.	That parents, teachers and leading authorities have an increased capacity to ensure children's right to education.	Associations with teachers and parents have been re-established with regular meetings and development plans to improve the school environment. Parents support their children in their schoolwork by visiting the schools and helping the children with their homework. Teachers are better prepared for lessons and physical punishment has decreased.
Poverty and lack of freedom of action and self-esteem among young girls in South Sudan. Girls are denied education and subjected to child marriage and social isolation, which creates economic vulnerability and lack of employment opportunities, which in turn prevents young girls from making a safe and healthy transition to adulthood.	To contribute to an improved situation for 450 young girls and boys between the ages of 13 and 19 through, among other things, vocational training and training in other life skills to strengthen their independence.	About 150 young girls and boys completed vocational training in 2022 and now have jobs. 35 young girls and boys have gone back to school to finish their studies. Young girls and boys have gained increased self-confidence and actively talk about their rights through, among other things, theater performances. There is a clearly improved and calm atmosphere among the young people.
Ongoing conflict, child abduction and harmful traditional practices have prevented children from going to school in Warrap, South Sudan.	That children of school age should have increased access to quality education in a safe school environment.	Special committees in the villages have been created with the aim of increasing children's safety. The committees work with, among other things, informing about children's rights in the schools, as well as in the various villages. This has led to an increase in children now attending school, by 5–10 percent.



Children's right to health – Burkina Faso		
Situation in country	ERIKS' goal	Achieved results 2022
Respiratory infections, malaria and diarrhea are still the main causes of severe illness among children, as well as infant and child mortality. Diseases that could have been prevented through vaccines and preventive measures. The infant mortality rate, children who die before the age of five, is 8.2 percent.	To improve children's health through access to quality healthcare and health information.	In Arbolle in northern Burkina Faso, among other things, the number of cases of malaria has decreased by 30 percent between 2021 and 2022. In the same way, the number of cases of diarrhea has decreased by 9 percent. This has been achieved through preventive measures, such as information efforts about what is important to achieve good health, children who themselves, through radio campaigns and children's clubs, provide information to other children, as well as by strengthening families' livelihoods to be able to pay for, for example, doctor's visits and medicines.
Factors such as poverty, low school attendance, lack of information about sexual and reproductive health and rights, and access to contraceptives have led to a high percentage of early and involuntary pregnancies. More than 16 percent of girls between the ages of 15 and 19 have already had their first child and 13 percent of young women between the ages of 20 and 24 have already had three children. The percentage of sexually transmitted diseases is high due to the low percentage who have access to contraceptives.	To act responsibly in these matters by providing age-appropriate education, where young people participate and receive information about sexual and reproductive health, as well as what rights they have.	In the capital Ouagadougou, approximately 3,100 students have been reached with information about sexual and reproductive health and rights, for example how to prevent early and unwanted pregnancies and sexually transmitted diseases, as well as information for young girls about how to maintain good hygiene during menstruation.  In Arbolle in northern Burkina Faso, there has been a reduction in the number of early pregnancies from an average of 13 cases per school in 2021 to an average of 4 cases per school in 2022.  In Banfora and Toussiana in western Burkina Faso, educational efforts, led by young people themselves, reached 21 schools and approx 2,100 students.  In Andematenga and Diapangou in eastern Burkina Faso, 80 percent of the young girls state that they can now maintain better hygiene during menstruation and experience reduced stigma compared to 46 percent in 2021.
Schools in Burkina Faso experience challenges with alcohol and drug consumption among students. Alcohol is the most common, about 34 percent, followed by tobacco, 10 percent.  This is followed by sleeping pills, sedatives, and other narcotics.	To inform children about the negative health consequences of alcohol and drug consumption, and to act based on zero tolerance of these narcotics.  That responsible authorities ensure that healthcare is adapted to the needs of children and young people.	In Andematenga and Diapangou in eastern Burkina Faso, knowledge has increased among children and young people regarding the negative health consequences of drug consumption, from 35 percent in 2021 to 65 percent in 2022. This is as a result of information campaigns through children's clubs, teachers, health workers and special radio programs. An increase is also seen in the capital Ouagadougou from 76 percent to 80 percent in terms of knowledge of negative health consequences linked to alcohol and tobacco consumption.
Increased unrest, conflicts and security problems in the country have led to food shortages. Malnutrition in children has thus become a growing problem. In 2018, acute malnutrition was measured to 8.4 percent of children in areas directly affected by the deteriorating security situation and humanitarian crises. By 2021, this had increased to between 11 and 19 percent in the areas most affected by the current security crisis in the country.	To give children access to nutritious food and thereby maintain better health.	In Arbolle in northern Burkina Faso, a reduction in severe acute malnutrition has been reported from 2.02 percent to 1.97 percent. The proportion of moderate acute malnutrition has decreased by 2.1 percentage points from 6.29 percent in 2021 to 4.19 percent in 2022. This is as a result of, among other things, introducing nutrient-enriched porridge, increasing agricultural production and informing households about how best to take care of their harvest.  In Andematenga and Diapangou in eastern Burkina Faso, 106 children have recovered from severe or moderate malnutrition. This is through the appointment of special committees in the villages which, together with health care personnel, have received training and have thus been able to act earlier and more effectively on current cases.



## Children's right to protection – Cambodia

Situation in Country	ERIKS' goal	Achieved results 2022
<p>Children in Cambodia, especially girls, are exposed to abuse, exploitation, and trafficking. Half of all children have at some point been subjected to some form of abuse from either a parent, a guardian or teacher. The COVID-19 pandemic has increased the vulnerability of children, for example, where more children were forced to work. The transition to a more digital presence has also led to an increase in the exploitation of children via the Internet and cyberbullying. Children are placed in orphanages and similar institutions with great risks regarding both the child's development and protection.</p>	<p>That children in Cambodia experience safety and protection in accordance with their rights.</p>	<p>About 3,200 children have been reached with information regarding their rights and above all the right to protection. This is through coordinated efforts of training and information carried out by teachers, authorities, village leaders, and staff belonging to ERIKS organization.</p> <p>In 2022, 96 children have been rescued from, among other things, sexual abuse, and trafficking. The children have received secured accommodation, medical care, support to deal with their trauma, legal support as well as education and vocational training.</p> <p>About 300 young people placed in orphanages or similar institutions have taken part in children's and youth clubs where they have received information and knowledge about their rights, where they can turn to for support and protection, as well as preparations for leaving the orphanage or the institution.</p> <p>About 1,000 children who live in areas affected by flooding have received education and knowledge about their rights and how they can protect themselves in the event of a flood. Specially secured areas have been established, where the children can have a safe existence even when floods hit the village.</p> <p>About 850 children in particularly vulnerable families and areas have received direct help through food packages, school materials, registration and birth certificates. This is to prevent children from being separated from their parents, placed in orphanages or other institutions, at risk of ending up in trafficking or having to work instead of going to school.</p>
<p>Children and young people have limited access and opportunity to express their opinions and have their voice heard in society. This applies especially to children who belong to the most vulnerable groups such as children with disabilities, children who live in particularly remote areas and children belonging to indigenous peoples or LGBTQI. There is a perception that children do not have sufficient knowledge of important subjects to be able to be active and participate in a meaningful way.</p>	<p>That children have the opportunity to be active and influential, to ensure their right to safety and protection.</p>	<p>About 300 children are active in activities and measures taken together with representatives from local authorities, principals, village leaders and church networks, which promote and speed up structures in their villages and which increase their protection. This is done, among other things, through campaigns to strengthen families, health information (for example during the COVID-19 pandemic), information on how to maintain good hygiene during menstruation, and participation in various disaster risk reduction activities.</p> <p>88 young people who left an orphanage or institution are part of a network for young people in the same situation, for continued exchange of information and the opportunity to learn how to take on life outside the orphanage or institution. Within the network, they also work with savings groups to reduce financial vulnerability.</p>

## Children's right to protection – Cambodia

Situation in Country	ERIKS' goal	Achieved results 2022
<p>Limited capacity of authorities working with, for example, social insurance systems due to understaffing and lack of resources. This, combined with poverty, can lead to parents being forced to leave their children to work in another country, children being placed in orphanages or institutions, or children being forced to live and work on the streets where they are exposed to risks in terms of abuse, exploitation, and trafficking. The legal system is not adapted to deal with suspected cases of child abuse where children often receive inadequate support and protection.</p>	<p>That authorities take their responsibility to ensure children's safety and protection.</p>	<p>During the year, ERIKS' partner organizations worked to strengthen local authorities by, among other things, creating reporting routines at local level to report suspected cases where children are harmed in various ways or are at risk of harm. This is done to be able to detect cases earlier and to implement appropriate measures. Local police authorities have established more child-friendly procedures in suspected cases of abuse, even during trials.</p> <p>In schools, principals and teachers have integrated lessons around children's rights, above all the right to protection. Together with ERIKS partner organizations and local authorities, direct support can be given to particularly vulnerable families to prevent children from being forced to drop out of school. Dropping out can lead to children being forced into marriage, exposure to child labour, or trafficking.</p> <p>At the national level, ERIKS partner organizations work together with other civil society organizations and authorities to ensure guidelines and requirements for orphanages and similar institutions. They also work to strengthen families to avoid children being placed in orphanages or similar institutions.</p>
<p>A number of civil society organizations that work to prevent and take action against abuse, exploitation and trafficking lack the capacity in terms of resources and routines to be able to ensure the safety of children in their activities.</p> <p>As there is limited knowledge about children's rights, parents and traditional and religious leaders are not sufficiently active, nor effective at the village level, when it comes to activities that promote children's safety and protection.</p>	<p>To provide guardians, communities and civil community organizations sufficient knowledge and information to promote children's safety and protection.</p>	<p>One of ERIKS' partner organizations works at the national level with a coalition of 53 other civil society organizations to strengthen capacity in terms of children's safety and protection. This is to further influence authorities to improve their work and routines to ensure children's safety and protection.</p> <p>37 groups have been established at the village level which include parents, village and religious leaders, and youth. They receive increased knowledge and information about, among other things, parenting, children's rights, and children's participation. They establish specific strategies and plans to promote child safety in their village and collaborate with local agencies.</p>





Here are some short examples of results from ERIKS’ work in Sweden 2022 connected to children’s right to education and leisure, health, and security and protection.

Children have good prerequisites to cope with school and have knowledge of their rights		
Situation in Country	ERIKS’ goal	Achieved results 2022
Completed studies are one of the most important factors for young people to be able to establish themselves in the labour market, have an income, and live an independent life. The Swedish National Agency for Education reports and OECD comparisons show, however, that Swedish schools are not equivalent, and that students’ socio-economic background matters.	That children experience that they have the possibility to improve their own and other children’s access to good education and meaningful leisure time.  That children experience that they have the prerequisites to cope with school in order to advance in working life, develop and reach their full potential.	ERIKS’ Future Lab, in collaboration with schools and other participants, has run study sessions in 5 locations. During study hours, children and young people have done their homework or received support in looking for a job or choosing an education. So far, the study sessions have had 144 unique visitors on 179 occasions. Children who come there say that the Future Lab premises are a home where they can study in peace and quiet.
Students with parents who are unemployed, low-income earners, or social welfare recipients are over-represented among those who have dropped out of their upper secondary studies. It is also possible to see connections between dropouts and lack of study tradition, as well as between young people with foreign background, schooling and study results.	That responsible authorities have increased knowledge and strengthened capacity to satisfy children’s right to good education and meaningful leisure time.	In Uppsala and Motala, ERIKS’ Future Lab arranges meetings for parents, where they can practice the Swedish language, talk about everyday life, the area they live in, and be inspired by each other.  – Things happen between people over a cup of coffee and a bun, says a participant at Future Lab’s coffee-break in Motala.
The primary school curriculum includes teaching about the Convention on the Rights of the Child. For two years, the convention has also been Swedish law. Despite this, according to LUPP 2020 in the Gothenburg region, only 25 percent of children know their rights and how they can use them. There is also a lack of information on how well children know the global goals, but according to Sida’s 2021 report, only half of all adults know the global goals and there are indications that educators are poorly prepared to teach sustainability issues in a sufficiently nuanced way.	That legal authorities fulfill their responsibility to increase children’s knowledge and their ability to use that knowledge in relation to children’s rights, based on a national and global perspective, and the global sustainability goals.  That children get to experience an increased knowledge of children’s rights from a national and global perspective and based on the global sustainability goals.	Through ERIKS’ Rafiki Program, 370 pedagogues have learnt how they can teach on the Convention on the Rights of the Child and the Global Sustainable Development Goals, and at the same time strengthen a realistic worldview for the children. Rafiki’s digital material has had 25,500 visitors and the films have had 21,700 views. Overall, Rafiki is estimated to have reached around 130,000 children in Sweden.



Children have access to meaningful free time		
Situation in Country	ERIKS’ goal	Achieved results 2022
Having a healthy free time where you become part of a positive social community plays a big role in well-being, personal relationships, development of social skills and one’s own identity. It is a preventive factor against exclusion, destructive activities, and criminality. Today, however, we see that fewer and fewer children and young people are active in any association. This proportion is particularly large in socioeconomically underprivileged areas.	That children get to experience increased opportunities to demand responsibility and thereby gain their human right to meaningful leisure.  That children feel that they have increased opportunities to improve their own and other children’s access to good education and a meaningful free time.	In ERIKS’ Future Lab Uppsala there is a girl group of about 9 unique participants who meet every week. One evening, the leaders talked to the girls about what activities there could be for children in the area. For the girls, it was important to just meet. They already had a lot going on with schoolwork and helping at home. They were also quite limited in what activities they could participate in after school. The meetings give them relaxation and the opportunity to do fun things together. Since the group started, they have met 27 times.  During 2022, Football for All in Vårby Gård has hired and trained 4 of its young people aged 16–23, so that they will act as leaders and role models for the younger children. They contribute to an important activity that meets over 40 children every week.





Children experience good mental health and well-being		
Situation in Country	ERIKS' goal	Achieved results 2022
<p>During the last twenty years, mental illness among children and young people has increased. The connection between participation, influence, and health is clear. If you feel that you lack the possibility to influence your own living conditions and the development of society at large, a feeling of alienation and powerlessness arises, which contributes to poorer health.</p> <p>Children who are involved in various organizations or leisure activities feel greater trust in society and an increased sense of influence over their life situation.</p>	<p>That children experience that they have increased opportunities to improve their own and other children's mental health and well-being.</p> <p>That children experience that they have increased possibilities to demand responsibility and have their human rights, regarding good mental health and well-being, satisfied.</p>	<p>During 2022, Solrosen, which provides support to children with close relatives that are incarcerated, carried out 229 support sessions in various forms of which 91 children received support. The talks aim to support and strengthen the individual and relieve guilt and shame. The sessions lasts as long as you want and need it.</p> <p>In the various discussion groups and activities that ERIKS' Future Lab had in different locations, children have gained more knowledge about health as this has been a recurring theme. ERIKS' Future Lab has also offered certain activities, such as dance, without making any demands on performance but is instead based on togetherness, which benefits the child's well-being.</p> <p>– I don't talk about my period or other embarrassing things with my parents. I listen to what you say and listen to what my friends ask. Then I have more control, says an 11-year-old girl in ERIKS' Future Lab's football program.</p>
	<p>That legal authorities have increased knowledge and strengthened capacity to accommodate children's rights to good mental health and well-being.</p>	<p>During 2022, Solrosen conducted 229 support sessions of various forms. The talks aim to support and strengthen the individual and relieve guilt and shame. The sessions last as long as you want and need them. Through contact with parents in custody, institutions and probation, the information about Solrosen's activities is spread to their families, who are given the opportunity to apply for support. At the Detention Center in Gothenburg, 121 individual sessions were conducted. A total of 143 sessions and one longer group discussion were carried out in institutions and prisons in the Gothenburg area.</p>
	<p>That legal authorities fulfill their responsibility to contribute to children's good mental health and well-being.</p>	<p>During spring, the school and ERIKS' Future Lab Motala drew attention to the increased mental illness among some students. This resulted in the municipality's field secretary, together with the Future Lab, starting a discussion group for young people in junior high school. The group was attended by eight to ten children in grades 7 to 9 and the conversations were about LGBTQI, friendship, norms, health, hope and the future.</p> <p>– I think it was great, interesting and you could learn a lot, says one of the participants.</p> <p>When Motala municipality learned that they had missed offering leisure activities to a target-group that had been forgotten for a while, they arranged a camp for them. ERIKS' Future Lab came along as a leader, together with several municipal employees who work with youth and integration issues. About 20 girls between the ages of 12 and 16 participated and for several of them it was the first time they slept away from home without their parents.</p>

Children grow up in safe environments and residential areas		
Situation in Country	ERIKS' goal	Achieved results 2022
<p>Being able to grow up in a safe and secure residential area is a central starting point for children's well-being and confidence in their own future. It contributes to children being able to develop based on their individual personalities and become social, responsible, and actively contributing citizens of society.</p> <p>In order to create safe childhood environments and residential areas, it is important to start with children and young people's own needs and give them the opportunity to participate.</p>	<p>That children experience that they have increased opportunities to improve their own and other children's childhood environments and residential areas.</p>	<p>In Motala, ERIKS' Future Lab has developed an ambassador training program together with Studieförbundet, where young ambassadors have been hired to be, among other things, involved in the development of the training. ERIKS' Future Lab has seen an increased commitment on the part of the ambassadors, which we interpret as that when you have knowledge of how Sweden works, you feel that you also have a greater power over your own life and have the possibility to help and guide others.</p>
<p>Legal authorities, such as parents, are important in fulfilling children's right to a safe upbringing. In order for legal authorities to be able to fulfill their responsibilities, they need knowledge about children's rights as well as the conditions and tools to contribute. Dialogues and an increased interaction between generations also contribute to a safer, more secure, and better upbringing environment for children.</p>	<p>That legal authorities fulfill their responsibility to contribute to safe childhood environments and residential areas.</p>	<p>The Mothers &amp; Daughters' group within ERIKS' Future Lab organized a local party on Ekön together with RF SISU, The Housing Foundation Platen, the police and the area ambassadors where sports and music were interspersed with Arabic food, Swedish coffee, crafts and several different activities.</p>
<p>Legal authorities are responsible for meeting the child's rights in accordance with the Convention on the Rights of the Child. This is crucial for children to grow up in a safe environment.</p> <p>When legal authorities take their responsibility and give children the conditions to participate in decisions that concern them, the opportunity is created for children themselves to lift and solve problems linked to their own residential areas.</p>	<p>That legal authorities give children extended opportunities to improve their own and other children's childhood environments and residential areas.</p> <p>That legal authorities fulfill their responsibility to contribute to safe childhood environments and residential areas.</p>	<p>The City Planning Commission in Helsingborg has contacted ERIKS' Future Lab because we work with children's participation. They stated that they wanted our help to capture the voices of young people regarding the redevelopment of the area.</p>





# Management



ERIKS' board, from left to right: Annette Sandwall, Kjell Larsson, Carin Oldin, Anna Lönn Lundbäck, Edvard Agrell, Evy Jonsson, Daniel Skoghäll, Maria Olausson, Jonas Sandwall, Tobias Nilsson. Missing in the picture: Henrik Törnqvist.

## ERIKS' board

The board is responsible for the organisation and management of ERIKS. In 2022, the board was constituted by 11 ordinary members. During the year, the board had five board meetings.

**Anna Lönn Lundbäck**  
Chairperson. Living in Gothenburg. Former board member of ERIKS' Second Hand. MA and degree in social work. Regional manager at Byggföretagen i väst.

**Daniel Skoghäll**  
First vice chairperson. Living in Gothenburg. Working chairperson in the board of Ikano Bostad.

**Tobias Nilsson**  
Second vice chairperson. Living in Lerum. PhD in Economics from Stockholm University. Assistant hospital director at Sjukhusen i väster, Västra Götaland region.

**Annette Sandwall**  
Board member. Living in Gothenburg. BA with a Master in African Studies and Development Studies. Founder and project leader at AEH Foundation.

**Jonas Sandwall**  
Board member. Living in Ljungskile. Director of Market and Communications at Chalmers Ventures.

**Henrik Törnqvist**  
Board member. Living in Gothenburg. Vicar in Trollhättan's congregation, Church of Sweden.

**Edvard Agrell**  
Board member. Living in Sollentuna. MA in Political

Science from Uppsala University. Background in government's office and in development cooperation in Africa, Eastern Europe, and Latin America. Working as Corporate Public Affairs Manager within life-science.

**Evy Jonsson**  
Board member. Living in Gothenburg. Journalist. Head of fundraising at Sjörräddningssällskapet. Before that responsible for the national fundraising campaign Children of the World for ten years.

**Maria Olausson**  
Board member. Living in Nässjö. Education in children's rights with a Master's degree in law. Working as Officer/Pastor and with child rights issues at Salvation Army.

**Carin Oldin**  
Board member. Living in Jönköping. Senior physician in Child health care and operations manager. Has lived and worked abroad, including in Eastern Africa.

**Kjell Larsson**  
Board member. Living in Värnamo. Senior pastor in Gislaved's frikyrkoförsamling. For ten years Director at Swedish Alliance Mission, SAM.

## ERIKS' organisation

In 2022, ERIKS had 64 annual employees in Sweden. The offices are located in Huskvarna and Holsbybrunn, the former being the head office.

During 2022, a total of 21 people were employed in the regional office, which are located in Ouagadougou in Burkina Faso, Kampala in Uganda, Phnom Penh in Cambodia and Cluj in Romania.

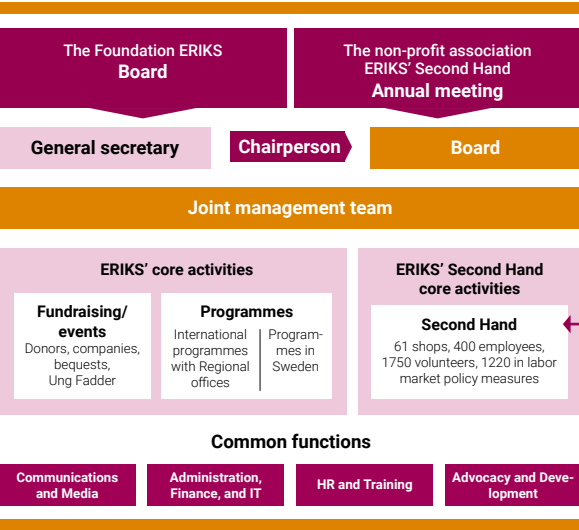
**Election committee:** Cecilia Hjort Attefall, Jönköping (convener), Bengt Swerlander, Vrigstad and Thomas Strand, Vaggeryd.

**Auditors:** Hanna Edlund, PwC Jönköping, Authorized Public Accountant, Mats Angslycke, PwC Jönköping, Authorized Public Accountant.

**Management team of ERIKS:** Daniel Grahn, General secretary. Elisabeth Holm, director of finance, Helena Lind, director of communications and fundraising, Christina Grafström, director of Human Resources, Anders Malmstigen, international programme director, Birgitta Johansson, programme director, Sara Hahne, operations strategist.

**ERIKS' Second Hand:** a non-profit association consisting of 29 judicial members coordinated from the head office in Huskvarna. Director is Anette Alm Gustafsson and

chairperson is Daniel Grahn, General secretary of ERIKS child's rights organisation. ERIKS' Second Hand has its own management team. Issues such as vision, mission, trademark, and finance emanate from the board of the foundation in coordination with the board of the association and is then managed through the operational management teams of ERIKS and ERIKS' Second Hand. There is also a joint management team handling overall questions of culture, identity, and leadership.





# Financial Report

## Management Report

The board and General Secretary of ERIKS (registration number: 827500-4789) hereby submits the annual report for the year January 1st – December 31st, 2022, its 76th operating year. The full name of the organisation is ERIKSHJÄLPEN, Insamlingsstiftelsen farbror Eriks Barn- och hjälpverksamhet. The foundation has its headquarters in Jönköping municipality.

The following financial report includes solely Insamlingsstiftelsen farbror Eriks Barn- och hjälpverksamhet, where the association Erikshjälpen Second Hand is not a part. However, in the management report the operations of Erikshjälpen Second Hand is also described. Erikshjälpen Second Hand is run as a separate judicial person under the brand of Erikshjälpen (ERIKS).

and promoting children’s rights. ERIKS’ identity and values consist of three parts: the UN Convention on the Rights of the Child, Christian values, and the spirit of Erik Nilsson (the founder of ERIKS). ERIKS was founded by a child to give hope, joy, and belief in the future to other children. The same goal and direction apply 2022, more than 75 years later. ERIKS creates conditions for a better tomorrow where children are not forced to live in poverty and exclusion. Children belong in the warmth, surrounded by love and care. ERIKS wants to encourage and support, and sometimes demand and claim, that children will be able to be children, with the best possible conditions to grow up and build a good society.

### GENERAL ABOUT ERIKS

#### Strategy

ERIKS’ broad and multifaceted work grows and develops. The board considers growth and diversity a strength, both when it comes to funding and operations. The interventions are getting vaster and more comprehensive, and at the same time risks decreases as funding comes from several sources. Our values state the unique value of every child, and that every child deserves the best conditions to develop her or his unique talents and abilities. The initiative and creativity of most children is enormous under the right conditions. Therefore, one of ERIKS’ basic method is to give children and adolescents influence in democratic groups. There, children can make wise and courageous decisions themselves in issues affecting their every-day life and surroundings.

As we and our partners focus on the individual child, we also advocate for structural changes. We meet with decision-makers, from village chiefs to national ministers. In many cases, countries have ratified the Convention on the Rights of the Child (UNCRC) and our mission is to remind them of their responsibilities. Sometimes the process is simple, sometimes it demands hard work to change laws and systems to prevent abuse and the exploitation of children. ERIKS is appreciated for its responsive and agile way of working. Our partners talk warmly about good relationships and how we work together for a common goal.

Over the last years, the operations in Sweden have grown, with the aim of working towards equal upbringing conditions for children. In 2022, ERIKS runs five Framtidsverkstäder (Future Workshops) with the alignment of starting more. Another strategic focus is to strengthen the humanitarian work, making it possible with humanitarian response in our programme countries. In this context, the issues of environment and climate change are becoming more and more important for ERIKS.

#### Important events during the year

2022 became a dramatic year for ERIKS. In the beginning of the year we started to see the end of restrictions due to the Covid-19 pandemic, and we hoped for the world to return to its former state. For two years, millions of children were forced to stay out of school, and many relented from seeking health care due to isolation. Thus, ERIKS envisioned great needs for interventions in education and health care. Then came the next chock when Russia invaded Ukraine. Thanks to our regional office in Romania, we could hastily initiate a humanitarian intervention that has increased throughout the year. It included such as food, blankets, sanitary items, as well as registering refugee children and giving psychosocial support in camps and residential areas. All in all, 2022 has meant vast efforts on humanitarian needs. Out of ERIKS’ 17 programme countries (Ukraine included), there were humanitarian interventions in 12. It’s a negative high mark that must be seen in the light of effects from climate change and conflicts, both leading to refugee flows.

During the year, the regional offices were strengthened, both with new staff and a more comprehensive mandate, further developing ERIKS’ international programmes. The programmes in Sweden increased with new “Framtidsverkstäder” (Future workshops) in Linköping and Borlänge. Youth from Framtidsverkstaden in Uppsala took part in the political week at Almedalen through the seminar “Prata med oss – inte om oss” (Talk to us – not about us). Another example of children and youth participation is the start-up of ERIKS’ “Ungråd” (Youth council), with the purpose to secure that a youth perspective is considered at central level, that is in issues dealt with by management

and staff at ERIKS’ head office. This is to increase children and youth participation at all levels in ERIKS.

In this turbulent time, with the pandemic and the waging of a European war, ERIKS can account for its most extensive year ever. It is noteworthy, as a couple of examples, that the sales from ERIKS’ Second Hand shops were good, that we witnessed an ability to handle increased grants from Radio Aid, and that we could see a significant increase in income from bequeaths. On the other hand, we have seen an increase in costs, a weaker Swedish currency and a new government that has notified about decreases in government allocation to international development cooperation.

#### International Programmes

The war in Ukraine has strongly affected ERIKS’ international programmes during the year. At the time of the invasion, ERIKS had no ongoing activities in the country. But thanks to the efficient response of our regional office in Romania we could initiate interventions both in Ukraine and the neighboring countries Romania and Moldova, where ERIKS has ongoing activities. 2022 has been a year with generally high programme costs, partly because interventions could return to normal after the pandemic, and that some delayed interventions were started. Also, we have had a strong focus on humanitarian interventions both as a response to Ukraine (approx. 11 MSEK) and in other countries (approx. 10 MSEK).

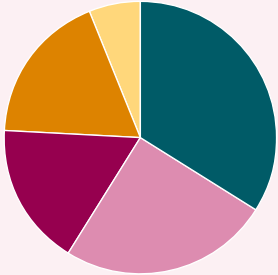
ERIKS’ international programme consists of 16 countries, 4 regional offices, approx. 70 partner organisations and around one hundred interventions. In 2022, the new organisational structure has been further implemented. This new structure gives increased responsibility for operations to the regional offices, and a more supportive and quality assurance role to the head office. In 2022, the International Staff Meeting (ISM) was held in Huskvarna, giving all staff from the International Programme Department a chance to meet physically. Being the first physical ISM for over three years, this meeting was important for implementing the new organisational structure.

In June, the new international strategy for the period 2022-2026 was adopted by the board. The context in which ERIKS operates is rapidly changing. Therefore, the organisation must work continuously with learning. During 2022, a focus has been on equality and child protection in our interventions. A new policy on child protection was adopted, and throughout the year there has been work on developing specific guidelines for ERIKS to cope with the policy.

#### Programmes in Sweden

ERIKS is already operating Framtidsverkstäder in Helsingborg, Motala and Uppsala. In 2022, another two Framtidsverkstäder have started in Linköping and Borlänge. ERIKS’ Framtidsverkstad seeks to cooperate with local actors and different parts of society, along with the participation of the target group, in order to initiate activities and social mobilization in underprivileged areas to counteract exclusion among children, youth and their parents. In cooperation with labor market coordinators, employed by local ERIKS’ Second Hand shops, we have further developed our work in strengthening parents. Our concept, Football For All Global, that works holistically with children and youth, focusing on sports, academics, and social and existential issues, is used in some Framtidsverkstäder (Future workshops) and is getting an increased number of participants at different ages.

Through Rafiki, ERIKS wants to strengthen schools in their mission to teach on the UN Convention on the Rights of the Child and on global sustainable development. A new project period 2022-2025, with grants from the Swedish Mission Council (SMC), started in January. The focus for this period is a continued development of digital resources that was carried out with positive outcomes during the last project period, along with an increased spread of Rafiki material. This includes producing a new web platform to meet the needs of teachers both in training and teaching materials. In 2022, some 130 000 children are estimated to have taken part of Rafiki’s digital material. In December, we received the sad news that the funding through SMC ends early in 2023.



Donations	34%
Second Hand	25%
Swedish Mission Council	17%
Postcode Lottery, Children of the World Campaign, Radiohjälpen etc	18%
Other income (including the sale of securities and property)	6%

#### Income in 2022

(in millions of Swedish kronor, SEK)

Regular donations	26,8
Bequests	28,6
Donations in Honour or in Memory of Others	1,2
Other Donations	10,2
ERIKS’ Second Hand shops	48,0
SMC	32,2
Radiohjälpen including Children of the World Campaign	15,2
Postcode Lottery	19,8
Other Income	12,6
	194,5

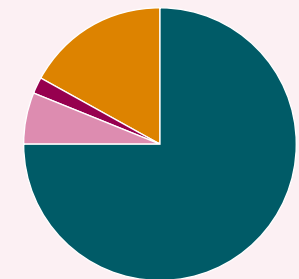
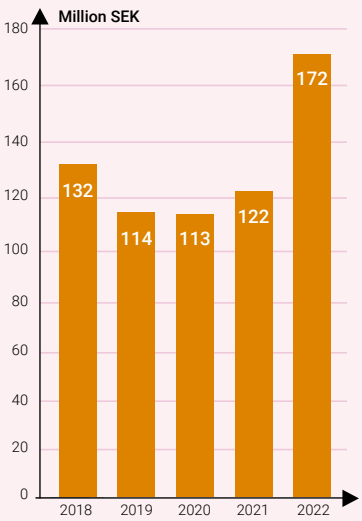


ERIKS has a 90-account that guarantees donations are used according to its intention. ERIKS is controlled by Swedish Fundraising Control, who allows a maximum of 25% spent on fundraising and administration. ERIKS’ overhead costs are low. In 2022 administration costs constituted 5,5% and fundraising costs constituted 6,1% of total income.

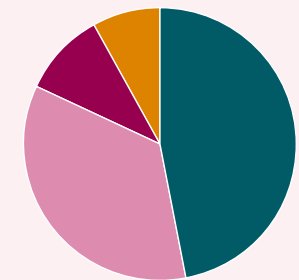


Distributed to programmes

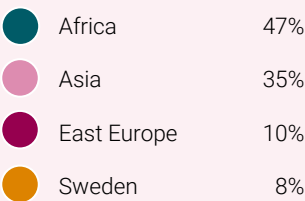
In 2022, ERIKS' interventions costed 172 million SEK.



Distribution of interventions 2022



Regional distribution of long-term interventions in 2022



The voices of children are constantly a main theme for ERIKS. The participation of children in our advocacy work has been seen throughout the year. Children from ERIKS' activities took part in forming the report "Hear the children`s voices", which was the children's own report as civil society responded to UNs scrutiny of Sweden's compliance with the Convention on the Rights of the Child. ERIKS was also one of the lead authors of the "Report from Civil Society Organisations working with Child Rights". ERIKS' contribution highlighted children's rights to equal upbringing, an emphasize in our Framtidsverkstäder, as well as children's rights when having a parent or family member that is taken into custody, something ERIKS is working on together with Räddningsmissionen in the joint project "Solrosen".

COMMUNICATION, FUNDRAISING AND ADVOCACY

Communication and Fundrasing

In the spring, ERIKS arranged a fundraising concert for Ukraine and refugee children. Several famous artists participated in the concert where ERIKS' work with children and families affected by war and catastrophes were in focus.

In the summer, ERIKS participated at six events and arranged several concerts. At these events, staff from ERIKS' advocacy project "Barnhemsollen" took part. More than 150 new "Unga Faddrar" and other monthly donors were recruited. At two events, the child rights organisation cooperated with ERIKS' Second Hand shops, which resulted in 86 000 SEK in income for ERIKS' Second Hand.

ERIKS is one of 14 civil society organisations that runs the Children of the world campaign together with Radio Aid, SVT Swedish Radio P4 and Swedish Educational Broadcasting Company (UR). After the culmination of the campaign in September, 46,6 MSEK had been raised. ERIKS contributed with great involvement from staff in the Second Hand shops, as well as a video from a project in Kenya that aims at strengthening rights of children with functional variations. In December, Swedish television and radio broadcast the programme "Music Aid", with the aim of raising funds for some urgent matter. The theme for 2022 was "For a safer childhood on the run from war". ERIKS' Sara Andersson visited the glass cage at Kungstorget in Gothenburg and talked about the work with refugee children in and outside of Ukraine. ERIKS' Christmas campaign had the theme "The wish list no child should have to write". The campaign video was broadcasted as commercial in TV4 Östergötland and Örebro, and the campaign was spread through ERIKS' own channels as fundraising letters, emails, text messages, web, and social media.

Internal communication

In September, ERIKS launched a new common intranet for the child right's organisation and ERIKS' Second Hand, which has contributed to easier access to joint guiding documents, contact details and issues of employment.

Advocacy

The exhibition "Become climate smart with Bamse" visited ten of ERIKS' Second Hand shops and was much appreciated by children and parents visiting the shops. In the exhibition, ERIKS wanted to emphasize the right of children to be listened to, as well as creating curiosity and commitment in sustainable consumption and the reuse of resources. The exhibition was carried out in cooperation with the publishing house Egmont.

In 2022, ERIKS participated for the first time with seminars and dialogues at Almedalsveckan. The Ombudsman for Children, Elisabet Dahlin, met with youth from ERIKS' Framtidsverkstad in Uppsala. ERIKS also took part in seminars with the themes "Sustainable consumption" and "Child protection in crisis and conflicts". Together with more than 50 organisations, ERIKS supported the initiative "Save development cooperation". The appeal was a joint coalition to raise awareness on political propositions to cut down on Sweden's international development cooperation. During the autumn, ERIKS made further contributions in the debate,

Multi-year comparison

	2022	2021	2020	2019	2018
Total income in thousands of SEK	194 509	162 678	139 875	136 027	142 748
Programme costs/Total income %	89	75	81	84	93
Fundraising costs/Total income %	6	6	5	5	6
Administration costs/Total income %	5	5	5	5	5

and in December General secretary Daniel Grahn participated with a meeting with the Minister for International Development Cooperation, Johan Forssell.

meaning we can confidently enter the tougher financial conditions of 2023. Overhead costs continue to be low for ERIKS. In 2022, administrative expenses constituted 5,5% and fundraising expenses 6,1% of total income.

RESULTS AND FINANCIAL POSITION

ERIKS' work is primarily financed through donations from individuals, companies, the surplus from ERIKS' Second Hand and institutional funding from Sida via the Swedish Mission Council. Other important donors are Radiohjälpen, the World's Children's Campaign, the Swedish Postcode Lottery and foundations The fact that ERIKS has so many different sources of funding contributes to creating a stable financial situation with a possibility to plan and prioritize different interventions. The variety of income also gives great freedom to organize the funds without being dependent on any individual donor.

ERIKS' total revenue in the financial year 2022 was SEK 194,5 million. Raised funds is the single largest income source. This includes gifts from individuals, bequest, memorial gifts and other donations. Private individuals is an important donor group. Regular giving from this group, through different forms of sponsorship and monthly giving is a stable base that has slightly increased compared to last year. Donations through bequests has come to an all-time-high and is the single largest part of raised funds. ERIKS' Second Hand has transferred a surplus of SEK 48 million to the programmes of the child right's organisation. This was achieved through increased sales and great involvement from all the shops. The foundation reports a deficit of SEK 0,2 million which is in parity with the budgeted SEK 0,1 million deficit. Activities have been adjusted due to the war in Ukraine, with the effect that ERIKS has seen an increase both in income and in costs. Despite these unforeseen events, the activities have been held within its frames, which demonstrates a well-functioning organisation. Of the total income (including bequests), 89% have been spent as programme costs.

ERIKS has a strong financial position. The board has decided that there should be balanced equities that over time equals five to seven months of turnover, thus ensuring resources so that a certain intervention could be terminated in a proper way should the conditions for donations and grants change in a major way. The closing balance of ERIKS's equities equals approx. eight months of turnover,

USE OF FINANCIAL INSTRUMENTS

ERIKS' Board has established guidelines for the organisation's asset management and investment ethics. ERIKS shall manage its funds in such a way that the requirements of good returns and satisfactory security are met. Funds will be managed in an ethically responsible manner in accordance with the organisation's core values and policies.

ERIKS selects investments in listed companies and mutual funds that work credibly regarding the environment and climate change, human rights, fair labour conditions and business ethics. The foundation does not invest in activities that violate international standards and/or that are linked to weapons, munitions, alcohol, tobacco, gambling, pornography, or fossil fuels.

An investment committee manages investments and is responsible for the strategic and ethical alignment. ERIKS is advised by several external trustees on the management of investment.

GIVA SVERIGES QUALITY ASSURANCE CODE

ERIKS is a member of GIVA Sverige (the Swedish Fundraising Association) which is the professional membership body for fundraising organisations in Sweden and adheres to its Quality Code. The code aims to strengthen members' efforts to improve internal control and management and thereby contribute to strong, long-term confidence of donors in Sweden which, in turn, generates resources for achieving the goals of the organisations. Every year, members of GIVA Sverige should establish an effect report according to GIVA Sverige's template. The aim of the report is for donors, the public and other stakeholders to get an understanding of the benefit of the member organisation. Member organisations should also have guidelines on ethics in fundraising.

Before a project is approved, it is reviewed by ERIKS' staff at the regional offices and the head office to ensure that it is in line with ERIKS' focus and policies. For each project,



a special agreement is signed between ERIKS and its partner organisation. This agreement regulates how the money should be used and how reporting and auditing should be conducted. ERIKS regularly monitors project work to ensure that money goes where it should and is used properly. Each year, certified auditors review ERIKS' accounts, financial statements, and annual financial report, as well as the board's management and internal control.

**QUALITY ASSURANCE IN INTERVENTIONS**

Before an intervention is approved it is assessed by ERIKS' staff at regional and head office to assure it is in line with ERIKS' work and policies. For every project, an agreement is signed between ERIKS and the implementing partner organisation in the country of the intervention. The agreement regulates how funds should be used and how reporting and audit is to be carried out. ERIKS is continuously monitoring the activities in interventions to ensure funds are being used according to what is agreed upon. ERIKS is subject to an annual audit by authorized public accountants.

**SUSTANABILITY STATEMENT**

We see how climate change, the effects of the pandemic and a negative development regarding democracy in many societies, continue to affect children in vulnerable life circumstances. Thus, promoting sustainability is essential for ERIKS and we want to be a positive role model and ensure that we contribute to sustainable development. In 2021, ERIKS adopted a policy on sustainability where we undertake to work proactively with the three dimensions of sustainability: environmental, social, and economic. During 2022, we have continued this work through the implementation of several measures taking into consideration the Sustainable Development Goals (SDGs).

**Environment and climate**

Goal no 13 of UNs SDGs aims to take measures to combat climate change and its consequences. This goal is directly related to ERIKS' mission since we need to take care of the earth where children are growing up. In our international strategy we emphasize environment and climate, with a special focus on sustainable livelihoods and resilience to cope with change in an efficient way. By building resilience, we decrease our vulnerability to disturbances from climate change, natural catastrophes, and conflicts. An analysis of environmental impact is part of all our intervention assessments. Through the establishment of regional offices, we have been able to decrease the number of international travels from the head office. Monitoring and follow-up is done digitally to a higher degree, and necessary travels are carefully planned and the number of participants is kept to its minimum.

In Sweden, ERIKS strives for reducing its climate impact by choosing climate efficient alternatives in travels and purchases. We always evaluate digital alternatives, with the aim of reducing the number of business travels, and when travelling, we choose train whenever possible. At the head office there are electric and hybrid cars for occasions when train is not an option.

During 2022, the "Bamse exhibition" in several Second Hand shops wanted to create curiosity and commitment among children on the issues of climate, sustainable consumption and the reuse of resources. A starting point for the exhibition was SDGs no 12: to decrease our ecological footprint by ensuring sustainable consumption and production patterns.

In September 2022, ERIKS's head office in Huskvarna received an environmental certificate, and we continuously strive to reduce our climate impact. For example, as part of the introduction of new employees, we give a basic training in how to make climate smart choices depending on our different work roles.

**Diversity**

Goal no 5 in UNs SDGs aims to achieve gender equality and empower all women and girls. This is important in ERIKS' programmes and for ERIKS as an employer. During the year, ERIKS has revised its policy on Diversity, equal treatment, and gender equality, adopted by the board. The action plan for this work includes ERIKS as an employer, as well as the programmes in Sweden and internationally. Equality and the rights of girls are prominent in many of our interventions, not least because in many societies where ERIKS works, girls are not allowed or are not able to go to school and are exposed to the risk of being subject to trafficking or child marriage.

In 2022, the child right's organisation had 64 employees, 42 women and 22 men. This means that the proportion of women was 66% and the proportion of men was 34%. Of senior executives, 5 are women and 2 are men.

**Work environment and Health**

ERIKS has continued to work towards the goals to promote health, prevent illness, and improve rehabilitation. ERIKS has a wellness allowance in order to encourage physical activities among employees. There is an agreement with a quality assured occupational health care. The aim for ERIKS is that the overall rate for sickness absence should be maximum 4%. In 2022, sickness absence came to 5,28%, due to some long-term sick leaves. ERIKS' organisation has grown and two years ago a number of team leaders were appointed. During the year there has been an evaluation of the team leader role concluding that there have been unclear mandates and that directors of departments have not been relieved to the extent that was intended. Therefore, the role of team leader has been phased out and instead unit managers have been appointed, with the aim of creating a better work environment through a closer dialogue between managers and co-workers that clarifies priorities in work tasks for co-workers.

The staff survey has been carried out every other year, and for 2024 it should be evaluated whether measurements indicating work conditions should be used more frequently to get a better basis for the ongoing work to improve in this area. Results from 2022 indicates an increase both in leadership index and employment index. In sum, ERIKS gets high marks on involvement, meaningfulness of the work, believe in the future, creative working climate, encouragement, dealing with suggestions/ideas, influence

on every-day work, trust in leadership, and values. Areas of development are efficiency, potentially to grow in your work, organisation and work routines, clear goals in your working area, cooperation within departments, and access to necessary information.

To ensure that ERIKS is an attractive employer, several activities were identified during the year that will be continuously implemented. Examples are plans for developing competences and different trainings for managers/co-workers. During the year, ERIKS has continued its work with staff development, with kick-offs, "Wednesday club", development days and trainings both physically and digitally. The regional offices regularly take part in the Wednesday club and then English is used to include staff in all ERIKS' regions. The aim has been to promote development for the organisation, as well as for co-workers. Meetings have been arranged for ERIKS' senior executives to create a common culture and develop leadership. Staff appraisals with individual competence development plans/action plans connected to the goals of ERIKS have been carried out during the autumn.

**EXPECTED FUTURE DEVELOPMENT AND ESSENTIAL RISKS AND UNCERTENTIES**

At the end of 2022, Sweden's new government presented its policy for international development cooperation. There had been previous talks on increased grants to civil society organisations, but instead the grants decreased. Moreover, the grants for information projects, received by ERIKS for several years, were terminated as part of the new policy. The government's priority is to be a strong humanitarian actor in the immediate area, in the current situation meaning Ukraine, but also to combine development cooperation with terms on business relations.

Increased energy and food prices, due to the conflict in Ukraine, has led to global inflation and cost increases. This is severely impacting our programme countries, especially people with the least margins, who are in great need of recovering after the Covid-19 pandemic. The programmes in Sweden have also been affected by inflation and cost increases. Everything is getting more expensive, not least heating and rents in ERIKS' Second Hand shops. This development has lead ERIKS to carefully monitor its finances, and early in 2023 there were cutbacks in some head office expenses and in programme activities.

Entering 2023, ERIKS has stable equities, but depending on the development further measures might be needed. The world is getting more insecure and the challenges bigger. ERIKS is needed more than ever to create hope and sustainability, for the children and their dreams. We are well equipped, with a variety of income sources, even if income would decrease from some source. ERIKS' Second Hand shops present new sales records, we have a strong Donor Relations team working with new institutional donors, also globally, and we focus even more on fundraising from private donors. A great joy is our "Framtidsverkstäder" (Future workshops) that continue to grow and develop. Primarily, the lives and conditions are changed for many children and youth. But ERIKS is also changing and will continue to change and develop.

**Significant events after the fiscal year**

No important events, assessed to have a financial impact on ERIKS' work, have occurred after the end of the fiscal year.



# Financial Report

## Income Statement

Amounts in thousands of SEK

	Note	2022-01-01- 2022-12-31	2021-01-01- 2021-12-31
<b>Operating income</b>	1,2		
Donations	3	130 757	107 502
Subsidies	3	56 738	50 833
Net sales		1 484	1 544
Other operating income	3	921	858
<b>Total operating income</b>		<b>189 900</b>	<b>160 737</b>
<b>Operating expenses</b>			
Programme expenses	4,5,6	-172 153	-122 088
Fundraising expenses		-11 924	-9 761
Administrative expenses		-10 567	-7 377
<b>Total operating expenses</b>		<b>-194 644</b>	<b>-139 226</b>
<b>Operating profit/loss</b>		<b>-4 744</b>	<b>21 511</b>
<b>Result from financial investments</b>			
Interest costs and similar items		-	-63
Interest income and similar items	7	4 609	2 009
<b>Profit/loss after financial investments</b>		<b>-135</b>	<b>23 457</b>
Tax on Net profit	8	-86	-87
<b>Net profit/loss</b>		<b>-221</b>	<b>23 370</b>

## Balance sheet

Amounts in thousands of SEK

	Note	2022-12-31	2021-12-31
<b>ASSETS</b>			
<b>Fixed assets</b>			
<b>Tangible assets</b>			
Land and buildings	9	1 177	1 524
Inventories	10	956	431
<b>Total fixed assets</b>		<b>2 133</b>	<b>1 955</b>
<b>Current assets</b>			
<b>Goods for sale</b>			
Merchandise		222	296
<b>Current receivables</b>			
Accounts receivable		1 070	1 036
Taxes receivable		-	3
Other receivables		2 956	237
Prepaid expenses and accrued income	11	1 786	1 147
		<b>5 812</b>	<b>2 423</b>
<b>Short term investments</b>	12	<b>102 894</b>	<b>90 376</b>
<b>Cash on hand and bank balance</b>		<b>30 061</b>	<b>30 269</b>
<b>Total current assets</b>		<b>138 989</b>	<b>123 364</b>
<b>TOTAL ASSETS</b>		<b>141 122</b>	<b>125 319</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Restricted programme funds		8 225	14 719
Profit/loss brought forward		96 620	90 347
<b>Total equity</b>		<b>104 845</b>	<b>105 066</b>
<b>Current liabilities</b>			
Accounts payable		3 362	1 434
Liability from unused grants	13	18 179	11 275
Tax liability		36	-
Other liabilities		5 065	1 821
Accrued expenses and prepaid income	14	9 635	5 723
<b>Total current liabilities</b>		<b>36 277</b>	<b>20 253</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>141 122</b>	<b>125 319</b>



## Changes in equity

Amounts in thousands of SEK

	Earmarked funds	Profit/loss brought forward	Profit/loss current year	Total equity
<b>Opening balance 2022-01-01</b>	<b>14 719</b>	<b>66 977</b>	<b>23 370</b>	<b>105 066</b>
Transfer of profit/loss from previous year		23 370	-23 370	
Reservations	1 542	-1 542		
Used funds	-8 036	8 036		
Profit/loss current year			-221	-221
<b>Closing balance 2022-12-31</b>	<b>8 225</b>	<b>96 841</b>	<b>-221</b>	<b>104 845</b>

Earmarked funds consist of donations and subsidies which for different reasons have been reserved for specific interventions. It could be funds raised for a certain campaign, or bequests or donations with specific terms. Earmarked funds accounted for at the opening and closing of the year were mainly allocated for our work in East and West Africa.

## Cash flow statement

Amounts in thousands of SEK

	Note	2022-01-01- 2022-12-31	2021-01-01- 2021-12-31
<b>Operating activities</b>			
Operating profit/loss		-4 744	21 511
<b>Adjustment for non-cash items</b>			
Depreciation		587	523
Paid income tax		-47	26
Realization result at selling of shares		1 552	-63
Inventory disposal		36	-
Interest received and dividend		3 057	2 009
<b>Cash flow from operating activities before changes in working capital</b>		<b>441</b>	<b>24 006</b>
<b>Changes in working capital</b>			
Change in inventories		74	-159
Change in current receivables		-3 392	3 557
Change in current liabilities		15 988	6 067
<b>Cash flow from operating activities</b>		<b>13 111</b>	<b>33 471</b>
<b>Investing activities</b>			
Investments in fixed assets		-801	-144
Amortization from Human Bridge		-	150
<b>Cash flow from investing activities</b>		<b>-801</b>	<b>6</b>
<b>Financing activities</b>			
Change in short-term investments		-12 518	-29 000
<b>Cash flow from financing activities</b>		<b>-12 518</b>	<b>-29 000</b>
<b>Cash flow of the year</b>		<b>-208</b>	<b>4 477</b>
<b>Cash and cash equivalent at the beginning of the year</b>		<b>30 269</b>	<b>25 792</b>
<b>Cash and cash equivalent at the end of the year</b>	15	<b>30 061</b>	<b>30 269</b>

## Notes

### NOTE 1

#### Accounting and valuation principles

The fundraising organisation's accounting and valuation principles are consistent with the Annual Accounting Act, BFNAR 2012:1 (K3), FRII's guidelines of control for annual accounting and BFNAR 2020:1 (Accounting issues in regard to the Corona virus).

Principles are unchanged from the previous year.

### INCOME STATEMENT

#### OPERATING INCOME

Only the entrance of profit received, or receivable is recorded as income. Unless otherwise stated below, income is calculated as the actual value of what is received or receivable. The following paragraphs describe when income is recorded for different types of income.

#### Donations and subsidies

A donation or a subsidy received is a transaction in which the Foundation receives an asset or service that has value, without returning the equivalent value in exchange. If the asset or service is obtained because the organisation has met or will meet certain conditions, and if the organisation has an obligation to repay the other party if conditions are not met, then it is a subsidy received. If it is not a subsidy, then it is a donation.

#### Donations

As a general rule, donations are recorded as income upon receipt. Received assets through bequests are treated as donations. Donations in the likes of shares, buildings and arts are recorded as income upon receipt, that is when the receiver obtains right of decision over the donation. A donation recognized as income is recorded as an asset or expense, depending on whether the donation is directly consumed or not. Donations that the organisation intends to use permanently in operations are reported as fixed assets. Other donations that are not consumed are reported as current assets. Donations are valued at their actual value. When the foundation provides compensation for the donation, the donation's value is reduced by the amount of compensation. Donations in kind is not recognized as income.

#### Subsidies

Subsidies are recorded as income when the conditions for obtaining the subsidies have been met. Subsidies received are recorded as liabilities until the conditions for obtaining the subsidies are met. Subsidies obtained for covering costs are recorded in the same financial year as the cost for which the subsidies were intended. Subsidies received are valued at the asset's actual value that the organisation has received or will receive.

#### Sales

Earnings from sales of goods are books at the time of the transaction.

#### Other income

Rental income is recorded in the lease term. Interest income is recorded using the effective interest method. Dividends are recorded when the right to receive the dividend is assured.

### OPERATING EXPENSES

Operating expenses are divided into the following functions: programme costs, fundraising expenses, and administrative expenses.

#### Programme costs

Programme costs are costs that have a direct connection with ERIKS' vision and mission, according to its statutes. This includes, among other things, the cost of our development projects, information projects, advocacy (e.g. through ERIKS' magazine or website), material assistance and humanitarian programme. In this category of programme costs are included payroll and administrative costs for the staff involved in these activities, as well as general expenses assigned to all areas of operations.

#### Fundraising Expenses

Fundraising expenses are direct costs for fundraising activities aimed at donors, i.e., expenses for inspiring and encouraging people to contribute to ERIKS' work through gifts and bequests or as monthly donors and sponsors. Fundraising work includes both contact and communications with current donors and external efforts to recruit new donors. Fundraising costs include costs for advertising and marketing, printing costs and postage for letters to donors, salaries, and administrative costs for fundraising personnel, and overhead distributed throughout all work areas.

#### Administrative Expenses

Administrative expenses include costs that are necessary for running ERIKS. A well-functioning administration is necessary to create good conditions for fundraising and project work. Administrative expenses include the director's and administrative personnel's salaries (HR, finance, IT, etc.), accounting and audit costs, as well as distributed joint costs. This item also includes accounting and auditing costs and other costs that cannot be attributed to fundraising or project activities.

#### Leases and rent

All the Foundation's leases are recorded as operational. In other words, rent income, including the first month's higher rent, is recorded linearly over the lease term.

#### Employee expenses

Running expenses for employees in the form of salaries, social security contributions and the like are recorded as expenses when employees render services. Since all pension obligations are classified as defined contribution costs, the expense is recorded in the year in which the pension is earned.

#### Income tax

The Foundation is exempt from income tax in its non-profit work, because it meets the social utility requirement under tax law. The foundation is liable for income tax on profits from leasings. The recorded tax cost includes taxes in regard to the taxable result of the current year, and parts of previous years' income taxes not yet accounted for.



BALANCE SHEET

Assets, liabilities, and provisions are valued at cost unless otherwise stated below.

Fixed tangible assets

The recording of the foundation's fixed tangible assets considers the two different definitions of K3: As a basic rule, a tangible asset is a physical asset that is held to conduct business, providing cash flow. For the non-profit sector, tangible assets also include physical assets held for non-profit purposes, even if the basic rule is not met. Most fixed assets have been classified based on the latter rule, since they are used for the foundation's non-profit purposes. Impairment testing is always done for those assets that no longer meet the requirements for definition as fixed tangible assets. According to K3, assets must not be reclassified.

Subsidies, public and private, for acquiring fixed assets reduce the asset's acquisition cost.

When a fixed tangible asset is comprised of highly valuable components and it is expected that the use of these components will vary substantially, the components are recorded and depreciated separately based on each one's useful life. When a component of a fixed tangible asset is replaced, any remaining part of the old component is scrapped, and the acquisition value of the new component is activated. Subsequent expenditures relating to assets that are not broken down into component parts are capitalized to the extent that the asset's performance increases relative to the asset's value on the acquisition date.

Expenditures for running repairs and maintenance are recorded as expenses. Capital gain or capital loss for disposing of a fixed asset is recorded as "Other operating income" or "Other operating expenses," respectively.

Fixed tangible assets are systematically depreciated over the asset's estimated useful life. An asset's residual value is considered when deciding about depreciation. The straight-line depreciation method is used.

The following depreciation periods apply:

Land: No depreciation

Buildings:

Frame 50 years

Facade 50 years

Roof 30 years

Finishes 30 years

Geothermal heat 10 years

Computers 3 years

Equipment 5 years

Financial assets

At the acquisition date, financial assets are valued at the acquisition cost plus direct transaction costs. After their initial recording, short-term investments are valued according to whichever is lower: the lowest acquisition cost or the net sales value at the balance date. Accounts receivables are valued individually at the amount expected to be received. Receivables and liabilities in foreign currencies are recorded at the closing rate.

Donations, and bequests

Assets such as real estate, stocks and other securities that are donated to ERIKS are valued at market value at the time of their donation. The income is recorded under donations.

Stocks, shares and interest-bearing investments

Short-term holdings of stocks and shares are valued at the lowest of acquisition cost and actual value (market value). If the actual value has fallen, and this decrease is deemed permanent, then impairment is applied. ERIKS selects investments in listed companies and mutual funds that work credibly with regard to the environment and climate change, human rights, fair labour conditions and business ethics. The foundation does not invest in activities that violate international standards or that are linked to weapons, munitions, alcohol, tobacco, gambling, pornography, or fossil fuels.

Risks

ERIKS operates based on the board's established risk management and security policy. The foundation wants to be able to make informed strategic decisions and to ensure the best possible effect of gifts and grants. Based on established guidelines for risk analysis and management, work is managed to maintain donors' confidence and the organisation's reputation and brand. Risk management involves identifying and preventing or minimizing risks when it comes to the health and safety of staff, program activities and the organisation's assets or other disturbances and losses. An effective risk management program increases the organization's ability to achieve its goals.

ERIKS' Investments Management Policy offers guidelines on how to handle financial assets. The foundation shall manage its funds in such a way that the requirements of good returns and satisfactory security are met. Funds will be managed in an ethically responsible manner in keeping with the foundation's core values.

In accordance with the board's decision, ERIKS will maintain equity equivalent to five months to seven months of income at the current rate. In addition, at least 80% of invested funds must be liquid. The investment policy limits the proportion of variable-income and fixed-income investments, and investment in an individual stock may not exceed 10% of the entire portfolio, with the exception of investment companies that may not exceed 15%.

Currency forward contracts are used when deemed necessary to protect the foundation against exchange rate changes, as a contract locks in the exchange rate for foreign currency denominated assets or liabilities. Currency forward contracts are signed in accordance with the foundation's Currency Risk Policy guidelines, which dictate how ERIKS manages currency risks, which risks should be limited and how this should be done.

Inventory

Goods for sale are valued using the first-in first-out principle at acquisition cost or net sale value on the day's balance sheet, whichever is lower. The inventory mostly consists of stickers and toys for the "ERIKS Secret Box."

Restricted programme funds

Not yet consumed donations and other funds for special purpose are recorded as restricted programme funds.

Liability from unused grants

Received subsidies are recorded as liabilities until the conditions for obtaining the subsidies are met.

Cash flow statement

The cash flow statement is prepared using the indirect method and shows receipts and disbursements divided into three categories: operating, investing, and financing

activities. The reported cash flow includes only transactions that entail payments. Liquid assets other than cash are classified as deposits with banks and other credit institutions or as short-term, highly liquid investments on the marketplace.

Conversion of foreign currencies

Receivables and liabilities in foreign currencies are valued at the closing rate, which is the exchange rate on the date of the balance sheet. The total effect from exchange rates is accounted for when the forward contracts expire.

NOTE 2

Estimates and appraisals

Received donations

Occasionally, ERIKS receives donations from foundations, donations that are not seldom of important character. At every such occasion, it is examined whether these donations are tainted with conditions causing ERIKS not to be able to accept the donation, or that the donation is tainted with conditions that for ERIKS could mean that the

full amount of the donation is not obtained, whereas an estimate of the actual value of the donation is done.

The board sees no material uncertainties in the estimates and appraisals available at the balance sheet date that could pose a significant risk of material adjustment to the recorded values of assets and liabilities within the next financial year.



**Not 3****Operating income**

Amounts in thousands of SEK

	2022-01-01- 2022-12-31	2021-01-01- 2021-12-31
<b>Donations recorded on the income statement are allocated as follows:</b>		
<b>Donations</b>		
Regular donations	26 762	25 818
Bequest	28 578	12 366
Postcode Lottery, core support	15 000	15 002
ERIKS' Second Hand	48 000	32 100
Foundations	1 013	16 194
Other donations	11 404	6 022
<b>Total funds recorded (donations)</b>	<b>130 757</b>	<b>107 502</b>
<b>Subsidies recorded on the income statement are allocated as follows:</b>		
<b>Non-Public Grants</b>		
Companies	1 458	1 085
Radiohjälpen Foundation	15 156	4 782
PostCode Lottery, project supp	4 834	382
Other institutional grants	254	1 944
<b>Total funds recorded (non-public grants)</b>	<b>21 702</b>	<b>8 193</b>
<b>Public Grants</b>		
Sida via Swedish Mission Council	32 191	42 163
Municipalities/Cities	1 473	
Governmental agencies	1 372	477
<b>Total public grants</b>	<b>35 036</b>	<b>42 640</b>
<b>Total subsidies</b>	<b>56 738</b>	<b>50 833</b>
<b>Total funds recorded are allocated as follows:</b>		
Donations recorded on the income statement	130 757	107 502
Subsidies recorded on the income statement	21 702	8 193
<b>Total recorded funds</b>	<b>152 459</b>	<b>115 695</b>
<b>Other income is allocated as follows:</b>		
Rent income	793	793
Other	128	65
<b>Total other income</b>	<b>921</b>	<b>858</b>

Regular donations indicate donations by agreement, including sponsorship contributions and the monthly newsletter and magazine. Other donations include spontaneous gifts such as ones made for disaster relief and campaigns. Contributions are recorded as income in the amount corresponding to the year's direct costs. Remaining income is recorded under liabilities. The above-mentioned amounts include grant monies for administrative expenses.

**Gifts that are not recorded as income**

Gifts not recorded as income include, for example, advertising space, free or reduced rents and voluntary work. According to the Foundation's assessment, there have been no substantial gifts received that have not been recognized on the income statement.

**Note 4****Human Resources**

	2022-01-01- 2022-12-31	2021-01-01- 2021-12-31
<b>Average number of employees</b>		
Women	42	34
Men	22	20
<b>Total</b>	<b>64</b>	<b>54</b>
<b>Board members on the closing day</b>		
Women	5	6
Men	6	6
<b>Total</b>	<b>11</b>	<b>12</b>
<b>Senior executives on the closing day</b>		
Women	5	4
Men	2	3
<b>Total</b>	<b>7</b>	<b>7</b>
<b>Salaries, professional fees and other compensation, including pension</b>		
Amounts in thousands of SEK		
<b>Salaries and other compensation</b>		
Members of the board, including chairperson	170	120
General Secretary	775	737
Other employees	23 959	20 344
<b>Total</b>	<b>24 904</b>	<b>21 201</b>
<b>Payments into pensions and other social contributions</b>		
Pension costs for the Secretary-General	254	255
Pension costs for other employees	1 875	1 727
Other social expenses under the law and by agreement	8 150	7 205
<b>Total</b>	<b>10 279</b>	<b>9 187</b>

Other social costs include personnel insurance, payroll taxes and contributions by employers for employees. Besides retirement contributions and an additional pension provision of 15 percent, calculated on the basis of salary, no other benefits were paid to the foundation's secretary-general during the fiscal year. There is no overtime pay for the secretary-general. The foundation has no other commitments with regard to pensions or severance pay to individuals in leadership positions.

**Volunteer work**

Throughout the year several people have to a lesser extent conducted volunteer work, for example at events and concerts.

**Regional offices**

ERIKS has four regional offices, based in Burkina Faso, Uganda, Romania, and Cambodia. Besides from that, there are two country offices connected to the office in Burkina Faso, one in Benin and one in Mali, and two country offices connected to the office in Uganda, one in Kenya and one in South Sudan. Staff at the regional offices is employed in a local registration of ERIKS. The costs of these 21 (18) staff are all recorded as direct programme expenses, in note 5 as Regional offices and are not included in the above table.

## Note 5

### Programme expenses

Amounts in thousands of SEK

	2022-01-01- 2022-12-31	2021-01-01- 2021-12-31
Programmes	110 125	83 237
Humanitarian interventions	21 811	8 839
Regional offices	11 574	7 308
Programme coordination	14 885	12 710
Material assistance Human Bridge	1 500	1 000
Scandinavian Doctors	1 960	556
Communication	7 223	6 647
Annual grants and other applications	3 075	1 791
<b>Total</b>	<b>172 153</b>	<b>122 088</b>

## Note 6

### Lease agreements: Tenant

Amounts in thousands of SEK

	2022-01-01- 2022-12-31	2021-01-01- 2021-12-31
Minimum future lease payments payable under non-cancellable leases:		
Payable within one year	1 475	1 386
Payable after one year but within five years	490	1 808
During the year as an expense	1 752	1 409

The foundation has leased a space with a nine-month notice period. The foundation has also rented property with a one-month notice period, according to the rental contract.

## Note 7

### Interest income and similar item

Amounts in thousands of SEK

	2022-01-01- 2022-12-31	2021-01-01- 2021-12-31
Dividends	2 283	1 573
Interest income	520	432
Capital gains at sales	1 552	-
Exchange differences	254	4
<b>Total</b>	<b>4 609</b>	<b>2 009</b>

## Note 8

### Tax on commercial activities

Amounts in thousands of SEK

	2022-01-01- 2022-12-31	2021-01-01- 2021-12-31
Current tax	-86	-87
<b>Tax on this year's profit</b>	<b>-86</b>	<b>-87</b>
Net profit, in taxable activities, before tax	416	424
Tax calculated according to tax rate 20,6% (20,6%)	-86	-87
<b>Reported tax expense</b>	<b>-86</b>	<b>-87</b>

## Note 9

### Investment property

Amounts in thousands of SEK

	2022-12-31	2021-12-31
<b>Accumulated acquisition values</b>		
Opening balance	15 102	15 102
<b>Closing balance</b>	<b>15 102</b>	<b>15 102</b>
<b>Accumulated depreciation</b>		
Opening balance	-13 578	-13 230
-Depreciation current year	-347	-348
<b>Closing balance</b>	<b>-13 925</b>	<b>-13 578</b>
<b>Net value in balance sheet</b>	<b>1 177</b>	<b>1 524</b>
<b>Market value</b>	<b>12 000</b>	<b>12 000</b>

Properties were appraised by an external party in 2015 and 2019. These appraisals set the value in the interval between 9 and 14 million SEK. ERIKS' Board has therefore, based on the properties' return and geographical position, set the value to 12 million SEK.

## Note 10

### Inventories

Amounts in thousands of SEK

	2022-12-31	2021-12-31
<b>Accumulated acquisition values</b>		
Opening balance	4 362	4 748
-New acquisitions	801	144
-Divestments and disposals	-78	-530
<b>Closing balance</b>	<b>5 085</b>	<b>4 362</b>
<b>Accumulated depreciations</b>		
Opening balance	-3 931	-4 286
-Reversed depreciations on divestments and disposals	42	530
-Depreciation current year	-240	-175
<b>Closing balance</b>	<b>-4 129</b>	<b>-3 931</b>
<b>Net value in balance sheet</b>	<b>956</b>	<b>431</b>

## Note 11

### Prepaid expenses and accrued income

Amounts in thousands of SEK

	2022-12-31	2021-12-31
Prepaid rent	39	171
Prepaid insurance premiums	71	67
Accrued programme costs	860	388
Other	816	521
<b>Total</b>	<b>1 786</b>	<b>1 147</b>



### Note 12

#### Short-term investments

Amounts in thousands of SEK	2022-12-31	2021-12-31
Swedish stocks	60 333	47 878
Equity funds	2 259	2 254
Fixed income funds	35 809	40 244
Bequeathed properties	4 493	-
<b>Net value in balance sheet</b>	<b>102 894</b>	<b>90 376</b>

The market value of shares and funds amounts to 114 550 (121 456) thousands of SEK on 31 December 2022.

### Note 13

#### Liability from unused grants

Amounts in thousands of SEK	2022-12-31	2021-12-31
Swedish Mission Council	1 122	4 297
Radiohjälpen Foundation	12 121	5 839
Postcode Lottery	3 930	-
Other Items	1 006	1 139
<b>Total</b>	<b>18 179</b>	<b>11 275</b>

The debt pertains to projects that have not commenced, or have only partially commenced, where the projected costs have not yet arisen though the funds that have been set aside for that purpose.

### Note 14

#### Accrued expenses and prepaid income

Amounts in thousands of SEK	2022-12-31	2021-12-31
Accrued holiday salaries	3 936	2 907
Accrued payroll pay-outs	150	138
Accrued social obligations	2 259	1 819
Accrued programme costs	2 948	341
Other items	342	518
<b>Total</b>	<b>9 635</b>	<b>5 723</b>

### Note 15

#### Cash and cash equivalents

Amounts in thousands of SEK	2022-12-31	2021-12-31
Cash and cash equivalents comprise of the following components:		
Cash	-	2
Bank balance	30 061	30 267
<b>Total</b>	<b>30 061</b>	<b>30 269</b>

### Note 16

#### Important events after the end of the fiscal year

No important events, assessed to have a financial impact on ERIKS' work, have occurred after the end of the fiscal year.

### Signatures

Huskvarna, date in accordance with my digital signature.

**Anna Lönn Lundbäck**  
Chairperson

**Daniel Skoghäll**  
First vice chairperson

**Tobias Nilsson**  
Second vice chairperson

**Daniel Grahn**  
General Secretary

**Annette Sandwall**

**Jonas Sandwall**

**Henrik Törnqvist**

**Evy Jonsson**

**Maria Olausson**

**Edvard Agrell**

**Carin Oldin**

**Kjell Larsson**

Our audit report was submitted in accordance with the date of the digital signature.  
Öhrlings PricewaterhouseCoopers AB

**Hanna Edlund**  
Authorized Public Accountant

**Mats Angslycke**  
Authorized Public Accountant

This is a digital version of the endorsed annual report for the financial year and the auditor's report is part of this digital version. The annual report covers pages 28-45 of this document and has been signed electronically by the board and auditors. The board has signed the annual report on April 18, 2023 and the auditors have submitted their audit report on April 28, 2023.

# Auditor's Report

To the Board of Directors of ERIKSHJÄLPEN, Insamlingsstiftelsen Farbror Eriks Barn- och Hjälpverksamhet, corporate identity number 827500-4789

## Report on the annual accounts

### Opinions

We have audited the annual accounts of ERIKSHJÄLPEN, Insamlingsstiftelsen Farbror Eriks Barn- och Hjälpverksamhet for 2022. The financial report of the foundation is found in pages 34-51 in this document. In our opinion, the annual accounts have been prepared in accordance with the Annual Accounts Act and present fairly, in all material respects, the financial position of ERIKSHJÄLPEN as of 31 December 2022 and of its financial performance and cash flow for the year then ended in accordance with the Annual Accounts Act. The administration report is consistent with the other parts of the annual accounts.

### Basis for Opinions

We conducted our audit in accordance with International Standards on Auditing (ISA) and generally accepted auditing standards in Sweden. Our responsibilities under those standards are further described in the Auditor's Responsibilities section. We are independent of the foundation in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

### Other Information than the annual accounts

It is the Board of Directors and the general secretary who are responsible for the other information. The other information consists of the annual report in pages 1-33 in this document. Our opinion on the annual accounts does not cover this other information and we do not express any form of assurance conclusion regarding this other information.

In connection with our audit of the annual accounts, our responsibility is to read the information identified above and consider whether the information is materially inconsistent with the annual accounts. In this procedure we also take into account our knowledge otherwise obtained in the audit and assess whether the information otherwise appears to be materially misstated.

Should we, based on the work performed concerning this information, conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board of Directors and the general secretary

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

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

### Auditor's responsibility

Our objectives are to obtain reasonable assurance about whether the annual accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and generally accepted auditing standards in Sweden will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual accounts.

As a part of our audit according to ISA, we undertake professional judgments and have a professionally sceptical approach during the entire audit. In addition, we execute the following activities:

- We identify and assess the risk of material misstatement in the annual accounts and consolidated accounts, whether due to fraud or error, design and execute audit measures based, amongst other things, on these risks and obtain audit evidence which is sufficient and appropriate to comprise the basis of our opinion. The risk for failing to identify material misstatements arising due to fraud is greater as regards a material misstatement due to error, as fraud can include engagement in collusion, forgery, intentional omission, incorrect information or disregard of internal control.
- We obtain an understanding of that portion of the foundation's internal control having significance to our audit to design audit measures which are appropriate with regard to the circumstances but we do not express an opinion on the effectiveness of the internal control.
- We evaluate the appropriateness of the accounting policies applied and the reasonability of the Board of Directors and the general secretary estimations in the accounts and associated disclosures.
- We test the appropriateness of the Board of Director's and the general secretary's application of the assumption of going concern in preparing the annual accounts. We test, based on the audit evidence obtained, whether there are significant factors of uncertainty referring to such events or circumstances that

can lead to significant doubt as to the foundation's capacity to continue its operations. If we come to the conclusion that there are significant factors of uncertainty, we are required to provide a statement in the Auditor's Report, noting that the disclosures in the annual accounts involve factors of uncertainty, provided that such information is insufficient, modifying our opinion regarding the annual accounts. Our conclusions are based on the auditor's evidence obtained up until the date of the Auditor's Report. However, future events or circumstances can imply that the foundation can no longer continue its operations.

- We evaluate the overall presentation, structure and content of the annual accounts, including the disclosures, and if the annual and consolidated accounts reflect the underlying transactions and events in a manner providing a true and fair view.

We are required to inform the Board of Directors of, amongst other things, the planned scope of the audit and its focus, and the time schedule for the audit. We are also required to inform on any significant observations made during the audit, including any identified significant deficiencies in the internal control.

## Report on other legal and regulatory requirements

### Opinion

In addition to our audit of the annual accounts, we have also audited the administration of the Board of Directors of ERIKSHJÄLPEN, Insamlingsstiftelsen Farbror Eriks Barn- och Hjälpverksamhet for 2022.

In our opinion the members of the Board of Directors have not acted in contravention of the Foundations Act, the Foundation's Regulations or the Annual Accounts Act.

### Basis for Opinion

We conducted the audit in accordance with generally accepted auditing standards in Sweden. Our responsibilities under those standards are further described in the Auditor's Responsibilities section. We are independent of the foundation in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

### Responsibilities of the Board of Directors

The Board of Directors is responsible for the administration according to the Foundations Act and the Foundation's Regulations.

### Auditor's responsibility

Our objective concerning the audit of the administration, and thereby our opinion about discharge from liability is to obtain audit evidence to assess with a reasonable degree of assurance whether any member of the Board of Directors in any material respect:

- has undertaken any action or been guilty of any omission which can give rise to liability to the foundation, or reason for removal of any member of the administration, or
- has, in any way, acted in contravention of the Foundations Act, the Foundation's Regulations or the Annual Accounts Act.

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

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

Jönköping, date in accordance with my digital signature.  
Öhrlings PricewaterhouseCoopers AB

**Hanna Edlund**  
Authorized Public Accountant

**Mats Angslycke**  
Authorized Public Accountant





**For the children.  
And the world they dream of.**

**CONTACT INFORMATION**

Registration number: 827500-4789  
Erikshjälpen, Datorgatan 4, 561 33 Huskvarna, Sweden  
Office +46 383 46 74 50  
[info@erikshjalpen.se](mailto:info@erikshjalpen.se)  
[erikshjalpen.se](http://erikshjalpen.se)  
[eriksdevelopment.org](http://eriksdevelopment.org)

**ERIKS**  
Development Partner