

Barnfonden Annual Report 2022



Barnfonden's Annual Report

This is Barnfonden's annual report for 2022. As with last year, you will find the annual report, impact report, administration report and financial statement in one and the same report. In this way, you get a more comprehensive picture of the year, which makes it easier for you as a reader to get an overall picture of our work. Minor additions for clarity have been included in this English report. The Swedish version is the official audited report.

The annual report/impact report tells you about us as an organisation, how we work, what we do, and why we do it. We explain our theory of change, how we follow up and measure results, and we give examples of what we have done and achieved in 2022.

Barnfonden is a member of Giva Sverige and Svensk Insamlingskontroll, both of which require us to meet specific criteria and present both our finances and our work, as well as what we achieve, in order for us to receive the important quality stamps Tryggt Givande and 90-konto.

If you are looking for more detailed information, please feel free to contact info@barnfonden.se. If you have any problem that you would like to bring to our attention, Barnfonden's Whistle Blower Policy and a description of how to proceed can be found on our website: [Complaints](#)

Photo this page and front page: Jake Lyell. On the front page photo we see Bassiro, 5 years old from Senegal, watering an orange tree that grows in his ChildFund-supported pre-school.




This is Barnfonden




Foto: Jake Lyell

Kattsundsgatan 15
Box 4100 203 12 Malmö
Ph: +46 (0)40 12 18 85
Org. nr: 846003 - 9020

✉ Info@barnfonden.se

 Barnfonden

 Barnfonden

In this annual and impact report, we tell you about Barnfonden's work from the past year.

We hope that it will provide a clear picture of the work we do, and how, with support from Swedish donors and partners, it contributes to our vision of a sustainable world where children are listened to, cared for, and respected. A world where every child can say: "I am safe, I am healthy, I am happy, I have an education, I have a voice". In the report, we highlight some of the efforts we have made in 2022. Throughout the document, we refer to our strategic plan 2021–2025 to show how we are realizing our short, medium, and long-term plans.

In 2022, Barnfonden has worked to strengthen children's rights in 21 countries: Bolivia, Ethiopia, India, Cambodia, Kenya, Uganda, Bangladesh, Indonesia, Ukraine, Afghanistan, Brazil, Ecuador, the Philippines, Gambia, Guatemala, Honduras, Mexico, Senegal, Sri Lanka, Thailand, and Zambia. Most of the work – including much of what we talk about in this report – is located in the first six countries.

Barnfonden is a member of the Child-Fund Alliance, a global network of eleven child-focused development and humanitarian organisations that together help nearly 23 million children and their families in 70 countries around the world.

Barnfonden was founded in Sweden in 1991.

Barnfonden has Giva Sveriges label Tryggt givande, which means that you as a donor can feel confident that the support you give is managed in the best way by the receiving organisation. We have a 90-account controlled by Svensk Insamlingskontroll.



Barnfonden's vision

Barnfonden's vision is a sustainable world where children are listened to, cared for, and respected. A world where every child can say:

I'm safe! – I'm healthy! – I'm happy! – I'm educated! – I have a voice!

Barnfonden's mission

Together with children, we create sustainable solutions that protect and advance their rights and well-being. We do this through partnerships, empowerment, and a holistic approach.

Barnfonden's values

We stand with children

As a child rights organisation, Barnfonden believes that the rights of the child should be protected and promoted in every area of their life. We are driven to achieve the best possible impact using all means possible, and we measure ourselves by how well we contribute to positive and sustainable development for children. Our commitment and loyalty are to children and we will vigorously champion their best interests at home, school, within their community, as well as at national and global levels. With the child in focus, we choose to do the right thing and not the easy thing.

Together we make a difference

Through partnerships, we draw on the strengths of others to reach further for realising child rights than each of us would on our own. Working together means being inclusive, not tolerating any form of discrimination, and showing respect in communication, conversations, meetings, programs, and fundraising. We meet people where they are and realize the importance of different opinions and experiences.

We keep our promises

We assume responsibility to do what we say we will do, and are transparent with how we work, what we achieve as well as when we do not reach our goals. We expect to be held accountable by anyone who chooses to collaborate with us, from the individual child and family to authorities, sponsors, donors – and including our colleagues. We will earn the trust of others. We demonstrate trust to our colleagues in our daily work since that is how we can develop and do what is best for children.

We are biased toward action

We are curious to find better ways of working. We dare to see new opportunities in the same way we challenge old habits, always striving for improvement. We have the courage to act on opportunities and test new ways to operate and achieve sustainable impact as effectively, efficiently, and responsibly as possible. We can show respect to the children, communities, and supporters we work with by being agile, open, and responsive.

Table of contents

This is Barnfonden	4
Barnfonden's Vision, Mission and Values	5
ANNUAL REPORT	7
2022 in Brief	8
Editorial	10
Our Theory of Change and the Global Goals	12
Results from an Eventful Year	14
Our Work in 2022	16
• Protection and Resilience: Examples from Our Work 2022	17
• Sustainable Livelihoods: Examples from Our Work 2022	20
• Health and Well-Being: Examples from Our Work 2022	23
• Education and Life Skills: Examples from Our Work 2022	26
• Voice, Participation and Influence: Examples from Our Work 2022	28
• Responding to Crises and Disasters: Humanitarian Aid	30
• About Our Organisation: Internal Commitments	32
ADMINISTRATION REPORT AND FINANCIAL STATEMENT	34
Significant Events	36
Expected Developments	38
Organisation and Management	38
Sustainability Disclosures	39
Control and Audit	41
Financial Risk Management	41
Profit and Revenue	42
Income Statement	44
Balance Sheet	45
Cash Flow Statement	47
Change in Equity	48
Notes	49
Signatures of the Board and the Secretary General	57

ANNUAL REPORT



Photo: Jake Lyell



2022 in short

Barnfonden supports development projects in 20 countries in Africa, Latin America and Asia.

Barnfonden's work reaches more than 500 000 children, adolescents and adults.

77 million SEK has been used to strengthen children's rights.

Barnfonden's 18 124 sponsors support 20 614 children around the world.

Barnfonden is a member of ChildFund Alliance which:



**Consists of 11
child-focused
development
organizations**



**Reaches 23 million
children, young
people and adults**



**Works together to
eradicate violence
against children**



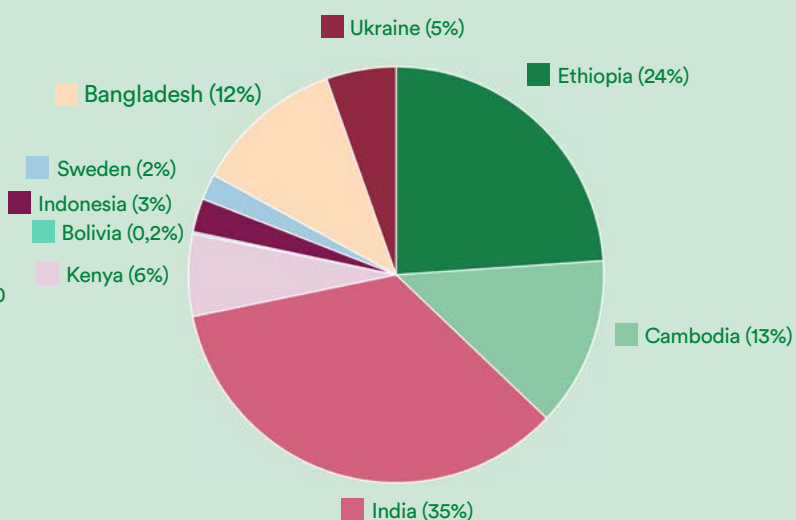
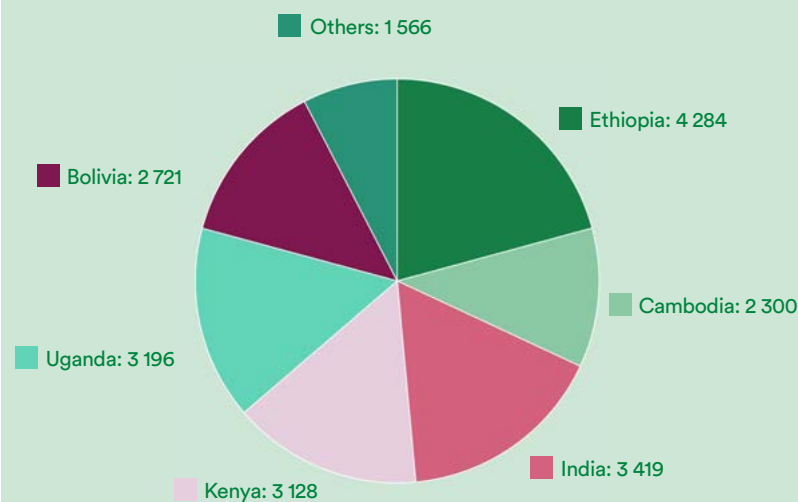
**Is active in
70 countries**

This is where Barnfonden's money comes from:

- The general public: 77 990 000 kronor
- Companies: 1 900 000 kronor
- External foundations and funds: 7 870 000 kronor
- Public grants: 6 390 000 kronor

SPONSORSHIPS PER COUNTRY

PROJECT FUNDS PER COUNTRY



We need collaborations and a diversity of actors

2022 has been a year that, once again, has shaken us all. Covid-19 had the world in its grip for two years and the effects of lockdowns and other measures are still tangible. We have war in Europe, runaway inflation, high electricity prices, a decline in democracy, and the climate crisis. It is clear that many in all this chaos find it difficult to take in the big picture and how different factors in the world affect each other. But crises cannot be seen or managed as isolated events. We had an election campaign that focused on Sweden and our immediate vicinity but forgot about the rest of the world, and on tougher measures against crime without reflecting on the causes of exclusion. We had voters who to a large extent raised climate as a priority issue, but despite this, climate debate was almost non-existent.

But in recent years, we have also seen examples of what we can do if we want to and if we really care. Both individuals and companies have been very generous when it comes to helping those affected by the war in Ukraine, and for Barnfonden it has meant an unprecedented amount of funds raised for disaster relief efforts over 2022. It is a fantastic commitment, which we also hope will extend beyond our near geographic vicinity, and further than that which gives help for the day.

We are in a climate crisis and it is not something that will pass in the foreseeable future. To stop what we can, and prepare for the rest, we need to mobilize all the forces and ideas we have. And we need to do it together. In 2022, we have worked actively with our local partners to address both the causes and effects of environmental degradation and climate change. We have started several exciting projects where the environmental and climate perspective on children's rights is clearly included.

Barnfonden's firm belief is that we need a diversity of actors who can complement each other, collaborations between sectors and competencies, and flexibility to act in a world that is constantly changing. This requires courage to dare to take risks, to invite, to expose one's weaknesses, to ask for help, and to invest even if the outcome is uncertain. Because what is the alternative? We cannot sit still in the boat and hope that someone else will solve the problems for us. Because we are all needed and we need to act now.

For Barnfonden, we look ahead and stand by our climate focus as it is the greatest threat to children's rights worldwide. We will look for partners who complement us, and who can help us towards our vision where all children can say I am safe! I have an education! I am healthy! I'm happy! and I have a voice!



Photo: Barnfonden

Yasemin Arhan Modéer
Chairman of the Board Barnfonden

Martina Hibell
Secretary General Barnfonden



Photo: Jake Lyell

Our Theory of Change

The mission of Barnfonden is to work together with children themselves, to create sustainable solutions that protect and strengthen their rights and well-being. We do this through partnerships with local organisations where we find the best ways to both support and empower them and contribute to their important work. We work holistically, which means that we focus on several of the areas that affect a child's life (their education, health, safety, and well-being). Above all our work lies an environmental and climate lens that we must constantly look through to understand how children's rights are affected, and in many cases violated, because of environmental degradation, climate change and deteriorating biodiversity. We know that each individual is in different contexts with different traditions and social structures that affect them in different ways, therefore we also strive to influence structures in positive ways.

The big picture

We want to see children thrive. Many aspects contribute to a child's well-being: their health; education; whether they feel loved, cared for and safe; their opportunities to develop and dream; how they are viewed and respected in their homes and communities; how government policies affect them and what society's safety net looks like. Our vision is a world where every child can say: "I am safe, I am healthy, I am happy, I have an education, I have a voice." That is why our work must be holistic and multidimensional.

How change happens

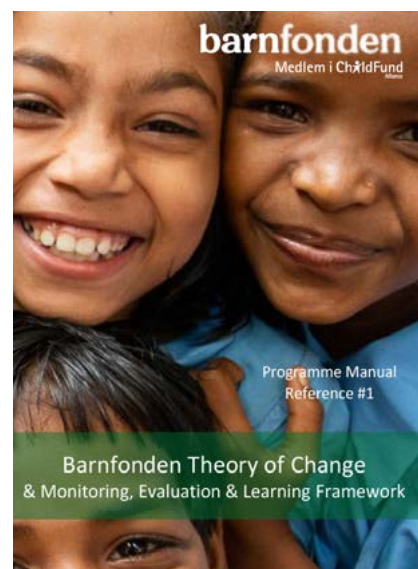
Change happens:

- when we have strengthened children's capacity and resilience so that they understand and can assert their rights;
- when we have built the resilience, capacity, and assets of families;
- when we have strengthened families, communities, and civil society to uphold children's rights;
- when states are encouraged to fulfill their obligations and are held accountable for their actions;
- when there is a global understanding and prioritisation of children's rights and action on climate issues.

All this must take place in a healthy and conducive environment. In the *big picture* section above, we list our long-term goals, and on pages 16–32 we present the more direct results we are working to achieve, along with examples of our work. On these pages describing our work in 2022, you can see the goals and sub-goals of our theory of change as headings, with project examples below.

How we finance our work

We receive funds from several different sources. The most significant contribution comes from sponsors, many of whom are connected to children and project areas in our six focus countries, and monthly donors. 77.3% of our funding this year has come from these donors along with contributions received through, for example, our gift shop, our fundraisers for emergency efforts, bequests and general one-off donations to our work. The second largest contribution comes from institutions and foundations. Our biggest financier in 2022 was Radiohjälpen, who supported 5 projects in 3 countries. Our second largest donor was ForumCiv, who supported 4 projects in 3 countries. We also thank the EU and the Swedish Institute for their respective contributions to one project each. A third and important source of funding is one-time donations from individuals and companies, amounting to SEK 8,469k in 2022.



You can read our Theory of Change on barnfonden.se/vert-arbete.



THE GLOBAL GOALS

For Sustainable Development

What do the global goals mean?

The global goals are 17 goals that were adopted by the UN member states in 2015. They set out a fifteen-year plan to end poverty and inequality, protect the planet and ensure that all people enjoy health, justice, and prosperity. Organizations like Barnfonden are working to achieve these goals and understand the need to act with more vigilance and coordination as the 2030 deadline approaches. All of Barnfonden's work contributes to achieving the global goals. When we create and develop projects, we refer to the sub-goals and indicators of the global goals.

We have identified nine of the 17 goals as our primary focus, with the first six forming the basis for each child's development. Our commitment to child safety in a changing climate supports the specific focus of SDG 13: Climate action, and SDG 16.2: Eliminate abuse, exploitation, trafficking in human beings and all forms of violence or torture against children. In addition, Goal 17: Implementation and Global Partnership represents our belief that partnership is the only way in which we can achieve sustainable development for children.

How we measure change

Regular donations from our sponsors and monthly donors are pooled for better, broader, and more sustainable impact.

The work we do with these gifts follows our theory of change. It is this guidance document that we use in all our work, but it is also something we continuously and systematically develop as more data and evidence is collected. We created our theory of change based on research and evidence on "what works" related to a range of focus areas (health and wellbeing, education and life skills, protection and resilience, livelihoods, voice and impact).

Funds received through the sponsorships are pooled with other ChildFund Alliance contributions so that significant change can be achieved in the program areas. This work is regularly monitored, measured, and evaluated by our ChildFund partners locally. The information we get from these surveys includes things like the percentage of children who attend school each year, the number of meals children eat per day, and so on. The leading ChildFund Alliance partner takes responsibility for compiling and analyzing the information from the data. We have access to this data and keep up to date with their methods. We also receive annual reports from our programme areas. Despite this effective system for measuring change, we recognize that there are many variables and other development partners, such as other NGOs and government agencies, who may also be responsible for the changes achieved.

It is easier to measure our projects, which are funded either by donations from our monthly donors, by single grants, or by both of these options. All our projects have clearly defined objectives and indicators so that we can assess whether the change we sought has been achieved at the end of the project. This means that we need to collect data, which we do at the beginning and at the end of a project, and sometimes in the middle. For the baseline and final surveys, a professional team (often outside Barnfonden) comes in to critically analyze each project's performance against what we intended to do.

To assess the overall impact, Barnfonden's Monitoring, Evaluation and Learning Advisor reviews and confirms the results of the combined efforts to show progress towards our theory of change and provides recommendations for lessons learned and improvements for the coming years, along with highlighting best practices/achievements. We complement this with more in-depth research in areas where we need to understand more. This year, Barnfonden has taken a deep dive into the work with disability and inclusion, with a particular focus on how climate change can best be integrated into future program work. We learned that we have a lot to do to make children with disabilities feel safe in their environment, especially during disasters. This, then, allows us to do further research to find or develop models that work.

Results from an eventful year

Here we present some of the activities we carried out in 2022. We also want to take the opportunity to acknowledge our staff and our volunteers. Behind every good initiative is an active and committed team of employees and volunteers.

We raise our voice

When Barnfonden's climate team identified gaps in the INSPIRE guidelines used by organizations around the world to eradicate violence against children, we contacted the creators of the guidelines. We felt that there was no reference to the causal link between climate change and increased violence against children. We suggested that a better and more integrated approach to child protection and climate planning is necessary to address the problem.

Barnfonden then prepared a document: [The impact of climate change on violence against children – 4 steps we can take now to protect children from the risks and consequences](#). The document then formed the basis for fruitful talks with the World Health Organization (WHO), Sida, the End Violence Coalition and others, both in Sweden and internationally.

As a result, we hope that future reviews of the INSPIRE guidelines, and other policies to address both climate change and violence against children, will consider the causal link between climate change and increased violence against children.

Barnfonden also welcomed the voluntary involvement of psychologist/criminologist Miryam Donzelli in 2022. Miryam has researched the links between climate change and online exploitation and abuse. The result, [Sounding the alarm: Concerns that the internet is being used to facilitate harm to climate-affected children](#), sheds light on the problem and calls for deeper investigation to find clear evidence and ways to respond.

Cooperation with universities

In 2022, we strengthened our collaboration with Lund University. At the beginning of the year, five students working

with the University's Change Makers at the School of Economics and Management Sustainable Future Hub, presented a number of recommendations on how we can find sustainable funding for preventive humanitarian action (anticipatory action), that is, to act before a disaster occurs.

In September, an agreement was signed between Barnfonden and Lund University's Division of Risk Management and Societal Safety, with the aim of trying to find ways to work together to create safer, more resilient societies. In addition to receiving two interns from this department during the autumn/winter of 2022, during the same period we had another three interns from other departments at Lund University.

In addition to bringing fresh ideas and new energy, our interns conduct research, offer skills that we sometimes don't have, and generally help us with tasks that we would not be able to accomplish on our own.

Building children's laughter

In March, for the fourth year in a row, Barnfonden presented the award for best comedy – Children's Laughter of the Year – at BUFF, the Children and Youth Film Festival in Malmö. The jury included comedian Sanna Persson Halapi together with two young people, Adam Ammar and Isabel Jallow.

The prize of SEK 10,000, which goes to Barnfonden's work, was donated by the Malmö company Smak-sak and went to the film Nöff directed by Mascha Halberstad.

Responsible travel

In 2022, Barnfonden staff resumed some of the trips we make to visit our projects and partners. We carefully question and



The report Sounding the alarm: Concerns that the internet is being used to facilitate harm to climate-affected children



The impact of climate change on violence against children – 4 steps we can take now to protect children from the risks and consequences



The jury for Barnfonden's comedy prize at BUFF 2022. Photo: Barnfonden

consider every trip we make, knowing that every time we fly, we increase our carbon footprint. We have travelled more than the year before but register all trips and compensate for the emissions we create.

We travel for three main reasons: to ensure the quality and accuracy of our work, to get to know our program areas and meet the people who live there to not only understand their needs and ideas, but also to verify that we appropriately meet their needs through our work, and to support our local partners with whom we build strong and close relationships.

In 2022, our carbon offset contributions were channelled through Trine, which resulted in us being able to offset 38 tonnes of CO2 emissions while helping 123 people access stable and renewable electricity.

Did you see our dolls?

When Martina Hibell, Secretary General of Barnfonden, was invited to the studio during Musikhjälpen's fundraising week in December 2022, she brought a gift in the form of dolls made by young people involved in our child protection project (see page 18) in a refugee camp in Cox's Bazar, Bangladesh.

The dolls had been given to Barnfonden staff during a visit to the camp in November. With them came a call from the children: "Take these dolls out into the world, because we ourselves cannot". The presenters Oscar Zia, Tina Mehrafzoon and Klas Eriksson were very touched by the story of the dolls, whose black and white simplicity symbolized the reality of the children who live in a situation where they have nothing, where they cannot leave the camp and where their access to education is severely limited beyond basic literacy.

At the end of the fundraising week, Oscar Zia said that the dolls were one of the most memorable moments for him. "Above all," he said, "I bring this doll I was given by children in the refugee camp in Cox's Bazar. The children who wan-

ted the dolls to see the world are a very strong symbol for me, and I will take it with me to different places around the world."

Future vision

Bequeathing a gift to Barnfonden when you die is a way to make an ongoing difference for children. Through a collaboration with the law firm Lawly, several generous people wrote Barnfonden into their wills during the year. These people have created space in their will for children. They have entrusted Barnfonden to manage their money responsibly, because we represent an issue they care deeply about.

We want to assure our legacy donors of the care and respect with which Barnfonden distributes their bequeathed money. In 2022, we gratefully received SEK 100,000 from people who had written Barnfonden into their will.

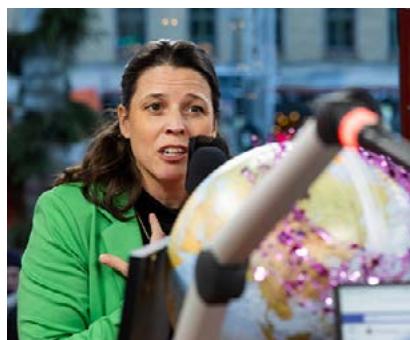
With pen and paper

In May, Barnfonden held our now annual Letter Writing Day, an event we hope to conduct annually. On this day, we encourage sponsors to write letters to their sponsored children. Many digital letters were written and received by children in 18 countries.

The children are very happy to receive letters from their sponsors, something Barnfonden's Secretary General Martina Hibell saw with her own eyes when she visited sponsored children during a trip to Kenya. The children she met told her about the letters they received and wanted her to share some Swedish words that they could use when writing to sponsors. They were particularly delighted to hear how Swedish sounds.



Martina offered liquorice candy to some of the children she met in Kenya, but they weren't too fond of the taste.
Photo: Barnfonden



Martina Hibell visited Musikhjälpen and the hosts Oscar Zia and Tina Mehrafzoon. Here they hold the dolls from the refugee camp in Cox's Bazar.
Photo: SVT

Our work in 2022

Our five themes and our multi-sectoral approach

In the following 16 pages, we describe some of Barnfonden's efforts in 2022. The headings in bold indicate our thematic focus areas within the program work that are linked to our theory of change, which in turn links back to our strategic plan and our vision. As described earlier, we use different ways to collect data as well as document and measure change. What is especially important to us is what our partners and participants actually say about the work we support and therefore we include their voices throughout the report. We would like to thank all our donors for their generous contributions, and the important and extensive work of our local partners.

Thematic scope

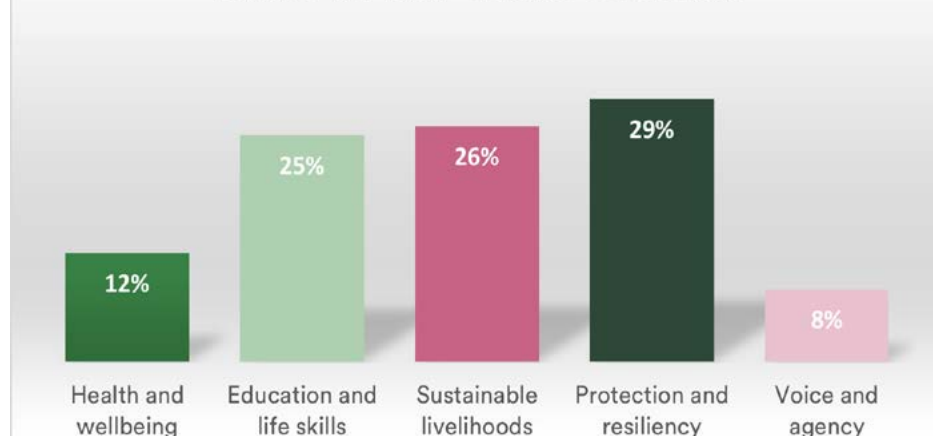
In this section, we present examples from our work to strengthen children's rights and to provide children with safety, security, and protection in a changing climate. The section is structured based on our theory of change and provides information about each thematic area Barnfonden focuses on, as well as specific results we strive to achieve.

The thematic area with the most activities in 2022 was Protection and resilience. This means that 29 percent of all the activities included in our program/project work focused on this theme.

11,489 children and adolescents (5,726 boys, 5,763 girls) and 73,096 adults (26,892 men, 46,204 women) were directly reached by our project efforts.

We conducted development projects in six countries: India, Cambodia, Bangladesh, Indonesia, Kenya, Ethiopia. In addition, we carried out several humanitarian efforts. Read more about this on page 30.

Share of project activities within each of our focal themes



All our projects in 2022 had a climate component, and half of them met all of the criteria we use to ensure an environmental and climate focus.

Limitations

When many different projects are ongoing in the same programme area, there is a risk that we count the same participants more than once. We record participation in an activity as one person, but the same person may also be involved in another activity under the same theme, or an activity under a different theme (for example, they may participate in two health activities and one educational activity). Because of this, when we combine all the activities we support and how many were reached, we can assume that in some cases some of the numbers are double-counted (one person is recorded as two). Therefore, we prefer to look at thematic scope (reach of our thematic activities) rather than our overall reach.

Thematic scope, referred to in previous reports as "contribution or investment in the thematic area", is now measured instead as "percentage of activities contributing to the thematic area". By focusing on the activity, we show the proportion of the financial investments that have gone to each theme. However, we are aware that some activities cost more than others and that this methodology is not perfect.



Protection and resilience: examples from our work in 2022

SDG 5, SDG 13, SDG 16

Children and young people have healthy relationships in supportive homes and communities

Child marriage in the Udaipur district of Rajasthan, India, is an old and common tradition and among the tribal population of southern Rajasthan it is a sociocultural norm. Despite the fact that there is legislation prohibiting child marriage, the practice continues.

In 2022, extreme weather caused by climate change disrupted the livelihoods of many families in the already vulnerable community at risk of food and water shortages. The area was already severely weakened by the Covid-19 pandemic, and some of the poorest families were forced to marry off their daughters at an early age to reduce the financial burden on the family.

Our three-year project Protective, Enabling, Accountable and Child Friendly Environments (PEACE) ended in 2022, and had a multisectoral approach to child protection that included getting parents to be more aware of the risks that exist for children in the area due to the harmful traditions that are common there (see page 18).

The project also helped farmers to develop their farming techniques to become more climate-resilient and thus protect families from economic insecurity. Police stations were helped to become more child-friendly by offering better support to children and young people who are extra vulnerable and thus at greater risk of, for example, being forced into child marriage. In nine months of 2022, the ChildFund India team prevented at least eight such marriages with the help of youth groups sounding the alarm in our programme areas in Rajasthan.

”It is the need to work with climate change that makes us support families in strengthening their sources of income through climate-resilient methods. Our recent initiative with a group of farmers will help us transform society in the long term and educate girls to make them an integral part of decision-making and governance systems, and address child marriage,” said representatives of the ChildFund India team.



Children and adolescents taking part in the PEACE project in Rajasthan, India.
Photo: Barnfonden



Barnfonden's Program manager Shona Jennings together with children in the refugee camp in Cox's Bazar, Bangladesh. Photo: Barnfonden

Children and young people have access to quality child protection services

Since 2017, Bangladesh has provided safety for Rohingya refugees fleeing decades of systematic discrimination, statelessness, and violence in Myanmar.

Kutupalong in Cox's Bazar is now the largest refugee camp in the world and is reaching breaking point, with nearly one million refugees (more than half of whom are children and adolescents), all living in extremely overcrowded and makeshift conditions.

Security in the camp is low, the houses are not safe, and both girls and boys feel afraid to walk around the area. Among older teenage girls in Cox's Bazar (both in host communities and in Rohingya camps), 12 percent report having experienced rape or sexual violence.

The fear of this type of violence (among parents and adolescents alike) severely restricts girls' freedom of movement, especially at night. Girls are 65 percent less likely to leave their neighborhoods compared to teenage boys. For fear of

social stigma, girls rarely report the gender-based violence they are subjected to.

Against this background, Barnfonden, together with Educo and our local partners Jagorani Chakra Foundation and Samaj Unnayan Kalyan Sangstha, has carried out a two-year project. The aim is to prevent and respond to sexual and gender-based violence and related child protection violations that increase exposure to sexual and gender-based violence (e.g. child marriage, child exploitation through child labour and human trafficking) experienced or witnessed by these children and young people before, during and/or after arriving in the refugee camps.

As we have built knowledge and changed attitudes and behaviors among different target groups, we have also strengthened the community's response mechanisms so it can better respond to sexual and gender based violence and violations of children's rights.

The project has reached a total of:

- 1,360 people direct.
- 9,490 people indirectly.
- 2,210 caregivers.
- 100 religious leaders/ Madrasha teachers and 60 representatives of other NGOs.
- 316 teachers.
- 1,408 members of Learning Centre Management Committees.
- 3,600 inhabitants in the local community (indirectly).
- 1,100 community-based child protection mechanism members (including majhis).

Do children and guardians know where to report an abuse?

Child protection is a central part of the programmes in all countries where Barnfonden works. One of the things we measure is whether children and guardians know who to turn to when they witness or experience suspected violations of children's rights. We know that in our four largest programme areas, 92.4% can answer yes to this question. The fact that only 63 percent (63.9 percent female, 62.6 percent male) of young people in these program areas feel that their community is safe. This makes this indicator even more important. Please note that all projects supported by Barnfonden follow our Child Safeguarding Policy, which advises children on how to report child protection issues.

Climate change increases the frequency and intensity of hazards, exposure and vulnerability to communities and individuals, and negatively affects water and food security.
– UNDRR

Children and young people are protected online and offline from exploitation and abuse, as well as from risks related to the environment and climate

Police, teachers, community leaders, social services and caregivers all contribute to the safety, security, and protection of children. This works best when there is a coordinated system, supported by well-trained staff who all know their responsibilities.

As part of the development work in Dugda, Ethiopia, workshops were held to explain how to prevent and respond to child abuse, including detecting those children who are at risk of violence or neglect inside or outside the home, sexual exploitation, child labor and human trafficking.

This type of educational work helps to identify children in need of special support. This is combined with cash and voucher assistance (where the poorest families are helped to buy food and necessities themselves so that children can continue to go to school) and longer-term efforts, such as teaching children about children's rights and working with authorities to prosecute companies that use child labor.

There are 23,462 children aged between 6 and 14 in Dugda, an area heavily affected by climate change, which is driving an increase in poverty, which in turn is escalating the incidence of child labour. Barnfonden's work in Dugda is to keep children out of child labour. This is important given that over half of the adults

and young people surveyed in this area believe that their society is not safe for children.

The fight against child labour requires high-level support. One element of the project against child labour in Dugda, Ethiopia, was to provide training to 35 key members of society on laws and how to fight criminal cases, including against child labour.

Lesson: Children's knowledge of their rights is not enough – society must actively ensure that these rights are upheld. Placing the burden on the child to assert their rights for themselves can put them at risk, especially in homes and environments where corporal punishment and exposure to other risks are the norm. Strengthening children's voices and opportunities for participation and influence is not a stand-alone activity. The basic structures must also be changed. This must be an approach that stretches from children, to family, to households, to society, to government.



Projects that include a child protection component: 70 percent
Programs that include a child protection component: 100 percent

Photo: ChildFund Ethiopia

Sustainable livelihoods: examples from our work in 2022

SDG 1, SDG 8, SDG 10, SDG 13

Children and young people are prepared for climate and other disasters

Women, and especially younger women, are often overlooked as income earners. Yet they make up the bulk of the agricultural workforce in India, where about 70% of all agricultural activity is carried out by women.

In the state of Uttar Pradesh, agriculture is being hit hard by climate change. This has affected the amount of produce that women can give to their family or resell, making them more vulnerable to market exploitation and middlemen who pay too little for their goods. Through Barnfonden's collaboration with ChildFund India, the project Strengthening Civil Society Organisations towards Fostering Women's Empowerment in Eastern Uttar Pradesh, India, has worked with ten civil society organisations to support women working in agriculture through training in climate-smart agriculture to be better prepared for climate disasters. 400 Farmer Producer Companies provide continuous training and enable women to join forces to negotiate better prices for their products. In 2022, 14,711 women were trained through peer-to-peer actions in 'climate-friendly farming practices and techniques' provided by civil society organisations.

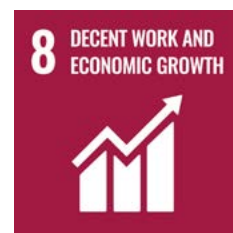


Photo: ChildFund India
In 2022, women farmers involved in the Fostering Women's Empowerment in eastern Uttar Pradesh, India, participated in a global social media campaign for International Women's Day called "Break the Bias".

But there is also another side to this project. While strengthening resilience, the participating organisations also promote women's empowerment. The 15,000 marginalized women farmers living in 150 villages whose lives will be changed by this project are now helping to break with patriarchal notions that have characterized families and the local community for many decades. During the three years of the project, 20,000 male relatives of women farmers have been engaged in learning more about gender equality and gender-related issues. In 2022, 11,431 Women Farmer Group members received training on "equity and gender equality" to help anchor previous work on these issues.

-After joining the program, I have become aware of different climate-resilient agricultural techniques and women's rights. Before this project, I was not allowed to go out of the house on my own and was discouraged. But not anymore. Now I go to these trainings and other work with various government officials. I also plan to start my own small business.

-Jyoti, female farmer, Uttar Pradesh.

This project is supported by the European Union and Sida (through Forum Civ).

Secure and resilient livelihoods for young people and families

It is the families identified as most vulnerable in society that generally receive support from, and who are involved in, Barnfonden's program efforts. However, over time, their situation often improves. The case study of Mr and Mrs Issac and their three children from the Mount Kenya district of Kenya shows how Barnfonden can support safe, secure, and resilient livelihoods. One asset leads to another, which then leads to a third. For the Issac family, it started with the family getting an avocado seedling in 2004. The tree now produces hundreds of avocado. When asked if she likes avocados, Mrs. Issac quickly replied:

-Oh, very much! They give me money!

The avocado tree was the first step on the road to becoming self-sufficient with a stable and regular income. The Issac family then received a sheep and the sheep had lambs. The lack of grazing area for the sheep on their 2.5 acres of land proved to be no problem, as the animals are fed dried corn and weeds from the garden, which the family gives to them daily. Every year more lambs arrive, and they have enough to sell two a year for the family to afford to pay for school uniforms, books, and school lunch allowances for the children.

Not so long ago, the family received a damliner that allowed them to build a pond that holds 50,000 liters of water. In the pond they released 50 tilapia fingerlings. The fish feed on weeds and insects and grow to a good size that the family can eat or sell at the market. The water from the pond, enriched with fish manure, is also used for spray irrigation of the several hundred cabbage and maize plants that the Issacs have planted on their 2.5 acres of land.

Mrs. Issac says it takes about five years for a family to grow its resources enough to lift themselves out of poverty.

-Our lives have changed a lot. I have been able to raise my children. I can feed them and dress them. I can also buy school supplies. We have been able to buy our own water pump and diversify our crops from money earned from the sale of sheep and avocados. Now irrigation is easier. We have also bought a TV, so the children are happy in the evenings.



*The Issac family who Martina Hibell met in Kenya.
Photo: Barnfonden*

Young people can support themselves safely and securely

In Aynage, Ethiopia, 69 young people received technical and vocational training. The technical training centres, which build young people's skills and stimulate entrepreneurship, are important bodies in providing young people with a pathway into working life in Ethiopia and providing companies with workers with the right skills. The centres are not always close to young people's homes, and sometimes require them to live far from home, which is why we ensure that they have access to psychosocial support from trained staff with skills in youth and community development. They ensure that young people receive training not only in work ability, but also in life skills. This was also the case in Gogunda, India, where 79 young people received training in life skills, on subjects such as self-knowledge, decision-making, problem-solving, creativity, analysis and communication skills, and collaboration and management skills.

Lesson: When investing in seeds and other agricultural inputs, there is always the risk that the investment will not pay off. In India, there were floods in Uttar Pradesh that affected 1,511 women rice farmers who were just beginning to reap the benefits of their involvement in the gender equality project. Such risks must be anticipated and minimised as much as possible, but unfortunately not all events can be predicted, especially those related to climate and weather. The projects must help connect farmers to insurance and early warning systems.



Vocational training and entrepreneurial skills are important ingredients to give young people and young adults the best possible start to adulthood. Here are examples from projects in Uganda and Ethiopia in 2022 (not related to the projects described in the text above). Photo: Jhumba Martin and ChildFund Ethiopia

Projects containing a livelihood component: 40 percent.

26 percent of our project activities in 2022 were within the thematic focus Sustainable Livelihoods.



Health and well-being: examples from our work in 2022

SDG 3, SDG 5, SDG 6, SDG 13, SDG 16

Young people understand safe sexual and reproductive health and rights and are supported by their families and communities.

Sexual and reproductive health and rights are crucial when working with children's rights and well-being. Among other topics, such as supporting teenage girls in understanding the bodily changes that occur after puberty and how to manage menstrual hygiene, we support our local partners in providing education to young people and parents on family planning. This includes education about contraception and sexually transmitted diseases.

During the trainings, the many benefits of family planning for mothers, children and fathers are shared. The team from Dudga, Ethiopia says: "[Our staff talk about] how family planning allows the mother to regain her health after childbirth, [how it] provides enough time and opportunity to love and give attention to her husband and children, [and how] it allows more time for her family and own personal progress."

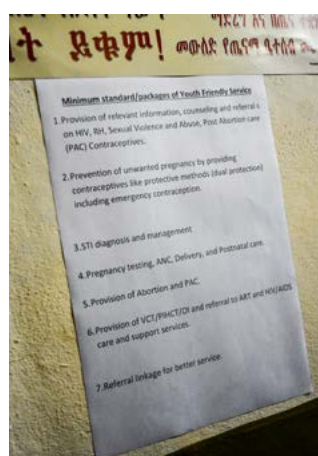
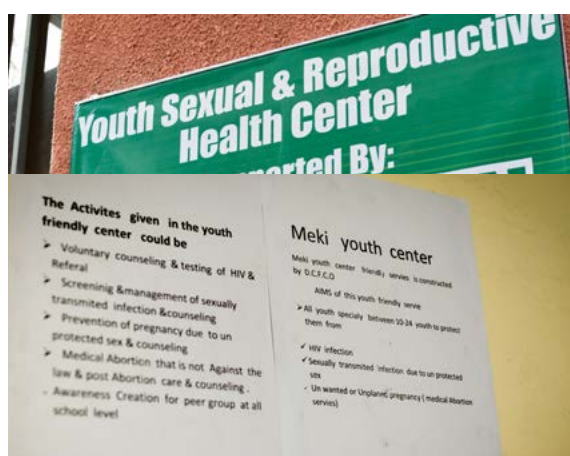
Participants are eager to participate in these workshops to expand their knowledge of family planning and often raise observations about the economic benefits of family planning, while discussing sociocultural, environmental, age-specific, and religious issues surrounding sexual and reproductive health.

In this part of Ethiopia, child marriage and female genital mutilation are still common, and therefore further education has been conducted around harmful traditional practices and how this deprives girls of educational opportunities, and exacerbates poverty and economic insecurity, while violating their human rights. These practices also have a serious negative impact on girls' health. The incidence of female genital mutilation has decreased as a result of continuous training over several years, but there is still much to be done before this practice disappears completely.

At the same time, ChildFund India in Gogunda launched a reproductive and sexual health program for young people, "GARIMA", with the aim of raising awareness among young people (11 - 19 years) about sexual and reproductive health and rights. In 2022, two sessions were conducted and a total of 174 adolescents were helped to understand the physical and emotional changes that take place in their body during puberty. The team also emphasized the importance of nutritious food in maintaining good health, as high levels of anemia were identified among the adolescent youth in this area.

-After attending the trainings and sessions organized by ChildFund India, I registered my daughter at our nearest Integrated Child Development Services center where she receives prenatal care, necessary vaccinations, and other important help with her health.

- Meena Gameti, Caregiver, Undithal village.



Access to quality healthcare and information for children, adolescents, and expectant mothers

In Uganda, thousands of children under the age of five continue to die from diseases that, with the right interventions and resources, could be prevented. The most common include malaria, pneumonia, and diarrhoea.

In northern Uganda, the Acholi Child and Family Program (ACFP) worked closely with the district health service to implement medical screening camps. It included screening 1,205 children for common diseases such as malaria, skin infections, worms, and malnutrition. A total of 215 children were diagnosed with malaria and all children diagnosed with a disease were treated or referred.

ACFP also implemented three integrated health interventions in the areas of Patongo, Punena, Ibakara and Laroo. Children under five years old and pregnant mothers received knowledge about how to detect diseases early and how to deal with them, as well as information on vaccinations and treatment.

Stimulating activities and responsive parenting for children and young people's opportunity for healthy relationships and positive development

In Ethiopia, parents of young children can expect to be visited by a community caregiver. During these home visits, parents are coached in how to provide the best possible support to their children. Parents receive advice on positive parenting, personal and environmental hygiene, diet, hand washing and child health care. They also receive support to create safe and stimulating environments, where play and time between parents and children are encouraged. Fathers are actively included in these visits, but additional training is provided to male guardians to discuss how men can take more active responsibility for protecting, supporting, and promoting the well-being, health and development of their partners and children.

-It is crucial that parents are empowered to nurture their children and fully support their growth and development. After all, a parent is the first teacher of the child. They feed and nourish their children's hearts, souls, and minds long before children begin to interact with other more formal learning structures.

- Chege Ngugi, ChildFund International Africa Regional Director

Lesson: Providing people with climate-smart assets such as solar panels or water purifiers means that these things are also at risk of being stolen or damaged. Local populations should therefore, as part of project design, be involved in determining how such assets are to be protected.



Access to nutritious food, clean water and good hygiene for children, adolescents, and expectant mothers

At the beginning of 2022, 453 Solvatten kits – a kind of water-carrying "briefcase" that harnesses the sun's rays to purify and heat water – were distributed to families in Marsabit County, Kenya. This simple device allows families, who rely on climate- and environmentally-damaging fuels such as charcoal, wood or paraffin, to reduce their environmental impact and save on fuel costs that would otherwise have been incurred to heat water.

In the households surveyed in Marsabit there was a 50 percent decrease in the use of fossil fuels. Most people use their Solvatten twice a day. The units are mainly used by women, who say they appreciate the product because it saves them both time and money. In addition to the environmental, cost- and time-saving benefits, an important reason for introducing Solvatten has been to reduce disease.

In Marsabit we have seen a 50% reduction in diseases such as eye infections, skin diseases, respiratory diseases, and burns (as a result of the reduced need to use fire), as well as fewer cases of diarrhoea. After using Solvatten, there has also been a decrease in household expenses for medicine and hospital visits per month, from 1,000 Ksh (about 75-80 SEK) to 300 Ksh (about 20-25 SEK).

-Before, [my daughter] and her younger siblings complained of stomach problems because they drank water directly from the water sources, which was not very safe. Nowadays I only put water in Solvatten, I leave it outside for a few hours and have hot water that I transfer to a clean container. Then I cool it off and we drink as a family. We save money and time that I would otherwise spend on taking them to the hospital.

- Mother from Marsabit, Kenya



*Solvatten changes the lives of families in Kenya.
Photo: Solvatten*

Education & life skills: examples from our work in 2022

SDG 4, SDG 10, SDG 13

Children and young people have literacy, numeracy and important life skills to make sustainable and environmentally appropriate decisions

All children have the right to education, and that includes children with disabilities. From 2020 to 2022, Barnfonden, together with ChildFund Cambodia, Khmer NGO for Education (KHEN) and Cambodia Disabled People's Organization, has worked together with 12 schools covering 22 villages in the districts of Samlout and Rukhak Kiri in Battambang, to build supportive and inclusive environments for children with disabilities and for their families and the surrounding local community, schools and government agencies. The goal has been to improve the quality of life so that all children with disabilities can be more confident in their future decision-making.

The project worked across three dimensions; firstly, with children with disabilities and their households; secondly, with schools, and thirdly, with state accountability holders at all levels. In this way, we aimed to create an integrated strategy for positive and sustainable change for children with disabilities.

At the beginning of the project, only 48 children with disabilities received an education. Now all 293 children with disabilities (107 girls) targeted by the project can claim their right to education, and 242 of them attend school.

-Lisa is more confident, and it helped when she met other children with disabilities, because then she knew that she is not alone.

- Lisa's mother

Children and young people have safe learning environments and disaster preparedness

The most devastating disasters can happen quickly, therefore lives can be saved if you know in advance exactly what to do. Given how much time children spend in school, and the risk of something happening while they are there, they really should know how to act in the event of such incidents as a fire, earthquake, hurricane, or flood.

In the Radiohjälpen-funded project of child-friendly and climate-ready schools in Gogunda, India, we worked with teachers, parent committees and students to support 20 child-led working groups on school safety to identify risks of various disasters large and small. Examples of risks identified were earthquakes, storms, fires, and floods. Together they then worked on action plans. They involved all the children in school in a workshop with exercises to teach them what to do when a disaster strikes.

At the schools, 2,641 children learned how to think about and act to increase their safety and security, and the exercises continue regularly. The safety teams received first aid kits, megaphones and logbooks, and members of the working groups learned first aid and rescue techniques.

-I worked in a team to form a working group committee. Every month, we conducted exercises in front of the school to spread awareness and preparedness for possible emergency measures. We were given a kit and I learned how to do first aid. Now all the children in my school are learning this.

- Yogesh, 7th grade.



*Children in Cambodia learn more about inclusion and children's right to education.
Photo: ChildFund Cambodia*





*A school safety team practices an emergency situation together with other pupils in the school.
Photo: Barnfonden*

Children and young people have access and opportunities for continued education in and outside the formal school environment, online and offline, without interruption due to disasters

One disaster that affected the schooling of children everywhere was Covid-19. At the beginning of 2022, life slowly began to return to normal. India had the second longest school closure related to the Covid-19 pandemic in the world. According to a UN report, children lost an estimated 82 weeks of school, with some irregular teaching sessions in between. In Gogunda, 1,200 children (650 girls/550 boys) were confined to homeschooling and there was very great concern that once removed from the school environment, children would not return when schools reopened.

Through the Barnfonden Child-friendly Climate Ready Schools project, special counselling sessions and information campaigns were held for parents to ensure that they would send children, especially girls, back to school. Theatre and puppetry were used to spread the message, with dialogue and music to promote the importance of girls' education, to spread information about the right to free and compulsory education, and to motivate families. An intensive door-to-door registration campaign was conducted to re-enrol dropouts – an activity that proved crucial in getting children back to school once restrictions ended. The project also supported the development of multilingual teaching materials and visual aids to help children whose mother tongue was not Hindi, as well as to develop academic, social and emotional competences.

Evaluators who assessed the project in November 2022 said it was valuable in helping children "inculcate the knowledge, skills, attitudes and values needed to thrive and shape their future". This is a goal that is in line with the OECD's guidelines in Future of Education and Skills 2030, and also emphasized by India's National Education Plan 2020.



*Pupils doing homework exercises during the Covid 19-lockdown in India.
Photo: ChildFund India*

Lesson: Schools need to have appropriate, trained staff and budget to ensure students with disabilities get the attention they need and deserve in a regular classroom. Governments do not usually allocate enough money to cover the costs of this. Children without disabilities can play a significant role in helping children with disabilities become more accepted and socialised in a

Voice, participation and influence: examples from our work 2022

SDG 13, SDG 16, SDG 17

Children and adolescents have the social and emotional skills that enable them to influence their lives, relationships and environment (physical and social) in a positive direction

Participating in a youth organisation provides young people with a forum where they can discuss and deal with issues that are particularly important to them with their peers. Engagement builds both personal and interpersonal skills, critical analysis skills, and social and emotional learning.

In Dugda, Ethiopia, the project Securing Environmental and Child-Friendly Understandings by Strengthening Rights-Based Empowerment (SECURE), supported by Radiohjälpen, works with local governments to support school clubs with a focus on child protection issues, with a particular emphasis on gender and environmental issues.

Selected students are appointed to become mentors and take a leading role in conducting peer-to-peer education and promoting gender mainstreaming in schools and society via good examples. Another club will work on climate change, disaster prevention, disaster management and environmental management initiatives.



*Session with youths within the SECURE-project.
Photo: ChildFund Ethiopia*

These clubs will plan and conduct community campaigns to build broader knowledge and promote safe and supportive communities for children. The children will also get involved in natural resource management groups that will work on environmental protection and afforestation on five hectares of state land.

Children and young people actively participate in decision-making and change processes

Barnfonden's Youth Voice Now project, supported by the Swedish Institute, is aimed at 500 young people (15 - 24 years), in the Sikka district, eastern Nusa Tenggara. The project is led by ChildFund Indonesia and FREN, and aims to strengthen youth participation in the decision-making process at village and district level, improve governance processes, transparency, and accountability at local level, and raise local, national, and global awareness of young people's ability to formulate issues of interest.

In 2022, surveys were conducted to understand young people's perspectives and this information was then used to better influence authorities. The study found, among other things, that young people are highly motivated to take action related to climate change, especially for measures that protect the environment, save money and help them live more healthily. However, the majority of young people are not involved in the discussion or process of anticipating for climate change. A knowledge hub is now being developed to give young people a safe space where they can raise problems, stories, messages and events, as well as help encourage young people's own commitment to change.

Through the project, young people have also been able to speak at a side event at The Global Partnership to End Violence Against Children; they have been involved in National Children's Day and International Youth Day to spread their messages, and contributed to Barnfonden's advocacy and educational work in Sweden, including during Stockholm +50.

-I can say that the world is not in good condition. The global climate crisis is indirectly having a bad impact on children... Due to economic factors, [they] had to be left alone by their parents and many have been mistreated. Some are even forced to work to make ends meet. I also understand the many causes and effects of climate change.

- Youth Voice Now participant Inne, 20, after a project workshop.



The social environment of children and young people encourages and responds to their wishes and priorities

Although most of Barnfonden's work is focused on working with children and young people in our programme countries, we recognise that there are links to children and young people in Sweden. Young people in Sweden can play an important role in talking about the problems and challenges that exist in order to spread knowledge among their friends and families and to influence politicians in Sweden and Europe. One initiative that benefited from the role of Swedish youth in 2022 was the project Berika. It reached over a quarter of a million (260,064) people in the Swedish public with messages linking climate change and children's right to safety and protection. Within the project, we organized, among other things, a placard campaign where young people from seven countries created a total of 50 placards to raise the issue of children's rights and vulnerability in the climate crisis. They were showcased at the Gothenburg Book Fair and other meeting places in Malmö, as well as at an event at Stockholm +50 to ensure that children's voices from vulnerable parts of the world were raised at these important forums.



This project was supported by ForumCiv. Download the folder from the Berika-project at barnfonden.se/berika

We also organized a workshop with ten youth representatives in Malmö where they learned about the connection between Global Goals number 13 and 16.2. After preparing topics and messages to discuss with those in power, meetings were held online with six representatives from the political sphere: Sida, child rights campaigners and people with influence at UN level. A publication of these discussions was released and can be read [here](#).

The project contributed to 1,383 members of the Swedish public signing the petition #ClimateOfChange, which was presented by European youth representatives at COP 27.

Lesson: While it is important to raise the voices of children and young people on the issue of climate change, organizations such as Barnfonden must plan activities that are risk-free and age-appropriate. Children are often forced to "grow up" and engage in adult ways that, in effect, rob them of a part of their childhood. The climate issue can also give rise to anxiety among children and young people. There are strategies to alleviate this, but we have learned that these are not absolutely safe.



Clockwise from right: Therese Hartman Liungman, project manager and youth coordinator at Barnfonden, held a presentation at Global Square at the Gothenburg Book Fair 2022.

Workshop at Barnfonden's office.



To the left: Two of the youth who participated in the Berika project in conversation with Mattias Frumerie, Sweden's chief negotiator at Cop-27.



Responding to crises and disasters: humanitarian aid

Monitoring children in Turkana, Kenya, to detect early signs of malnutrition during the ongoing drought in the Horn of Africa. Photo: ChildFund Kenya

When a disaster strikes, ChildFund Alliance members join forces and the value of a strong and trusting network becomes especially clear. Together, we can respond faster, wider, stronger, and better to both acute and more insidious disasters, such as prolonged droughts. With a presence in 70 countries, reliable and competent local partners and close cooperation with local communities and the UN cluster system, we have the capacity to reach children in need.

Children are the hardest hit by humanitarian crises. They are physically vulnerable in the face of war, drought, typhoons, floods, fire, and other disasters, but they are also psychologically affected, which can have lifelong consequences. In 2022, Barnfonden has helped support children and their families to cope with the effects and aftermath of drought, civil unrest and conflict in Ethiopia, Kenya, Afghanistan and Ukraine.

Response to drought in Kenya

Our work aimed at improving food security for 9 000 households affected by the drought, improving access to life-saving clean water, sanitation and hygiene services for 5 700 vulnerable families, maintaining access to basic education for 3 000 children through the provision of services and food in schools.

Work in the region also included reducing conflicts over natural resources by empowering 1,000 youth to act as peacebuilders as well as ensuring children are protected from abuse, neglect, exploitation and violence during drought emergencies. Barnfonden also helped establish sweet potato cultivation, which can withstand prolonged drought, in northern Kenya.

Our work supported projects involving ChildFund Germany and ChildFund Kenya.



Access to clean water can be the difference between life and death in a drought that refuses to let go. Photo: Jake Lyell

Improving access to food for widow-led households in Koshk e Rabat Sagi district of Herat province, Afghanistan

The 20-year conflict in Afghanistan has created millions of widows, and Covid-19 has further increased the problems that already exist. Many widows are left alone, they are the poorest of the poor, illiterate and forced to beg to survive, but even this is worrying because the Taliban forbid women to leave their homes without a male guardian. They have no resources, documentation, or transportation to even seek refuge in neighboring countries. During the winter, when their vulnerability was further exacerbated by the harsh winter weather, we were able to provide cash payments for food and other necessities via a project led by WeWorld.

Children affected by the war in Ukraine

Fascilitated by ChildFund Germany, Barnfonden has supported local partners in Ukraine to equip more than 23 emergency homes for children. During the summer and autumn, around 2,000 children between the ages of 10 and 14 had the opportunity to spend one to two weeks in recreational camps in the regions of Lviv, Transcarpathia, Ivano Frankivsk and Vinnytsia. Many of these children have lost their parents or siblings during the war, some are in need of medical care and almost all are traumatized.

All activities are carried out under medical and psychological guidance. In addition to the distribution of food, other basic products have also been distributed, including diapers for babies, hygiene products and medicine for children receiving medical care, as well as blankets and heaters for the winter.

In addition to distribution efforts, we provide multi-purpose cash assistance to families. This is particularly appreciated by families stuck in occupied cities or regions, but also by internally displaced persons and returnees to liberated



Play, games, cooking, baking, other activities and psychosocial support give children and young people affected by the war in Ukraine security and some kind of normality.

Photo: ChildFund Germany

Direct cash assistance to vulnerable internally displaced persons in northern Amhara, Ethiopia

The effort focused on child protection in emergencies, cash transfers, Covid-19 response, food and other basic necessities, and access to education. Cash assistance was distributed to 3,014 people in the most vulnerable population, including female households, families separated from their children and families with children. In addition to this, we have contributed to the establishment of safe and child-friendly places and schools. We also supported women and girls by providing hygiene kits including sanitary pads and hygiene products, as well as nappies for young children. The emergency measures have so far reached a total of 12,930 people directly and over 19,000 people indirectly.



Distribution of hygiene kits and other necessities to internally displaced persons in the northern part of Ethiopia.
Photo: ChildFund Ethiopia

About our organization: Internal commitments

Barnfonden has a number of internal commitments that the management team measures each year. In addition to the follow-up on the impacts our efforts make, we also look at, for example, how our staff feel, how well we live up to being a climate-focused child rights organisation, how satisfied our donors are and how satisfied our local partners are with their collaboration with Barnfonden. We measure how well we are achieving the goals in our cross-cutting themes handbook, and for 2022 we can see how we rank in our overall score based on 12 assessment criteria:

- Child protection: 4.95/5 (up from 4.1 last year). Child protection criteria were addressed in all 11 projects in 2022.
- Gender and inclusion: 4.8/5 (up from 4 last year). Gender and inclusion criteria were addressed in 10 projects in 2022.
- Environment and climate change: 4.75/5 (up from 2.8 last year). Environment and climate change criteria were addressed in all eleven projects in 2022. 50% of projects in 2022 have met all 12 environmental and climate change criteria, a huge improvement from last year where only one project met all criteria.
- Conflict sensitivity: 3.98/5 (up from last year's 1.8). Criteria for conflict sensitivity were addressed in seven projects in 2022. The Conflict and Development Analysis tool is used in the project to understand power relations and do no harm, which was reflected in five projects this year (83% of projects were considered conflict sensitive).

Our local partners are absolutely central to Barnfonden's work, and therefore we also want to highlight some comments from the partner survey. Partners (37) were asked to tick boxes to rank our performance against a scale. They were also asked to recommend ways we could improve. Responses indicated that our partners think that they always or usually take the lead in their work with Barnfonden and that we offer guidance when requested. They also see that we provide valuable input on project design, budgeting, and reporting, as well as helping them monitor, reflect and adapt work to meet project results.

Our partners also suggested improvements and how we could add more value as partners, including by holding more workshops related to our climate change strategy, which 75 percent asked for, and other capacity-building initiatives requested by 50 percent of our partners.

"Barnfonden's commitment is based on true partnership, they are very supportive, committed and dedicated to their work. The climate-informed, climate-preparing approach is of value to our work and much appreciated."



*Discussion with Barnfonden's partner organisations in India and Kenya.
Photo: Barnfonden*



ADMINISTRATION REPORT AND FINANCIAL STATEMENT

The board and the Secretary General of Barnfonden Insamlingsstiftelse, organisation no. 846003-9020, with registered office in Malmö, hereby submit an annual report for the fiscal year 2022-01-01 - 2022-12-31.



Administration Report

Barnfonden is a non-profit foundation. Our income aims to contribute to our child-focused activities as much as possible. We apply a child rights perspective in all our work and consistently have a strong focus on gender equality, child protection, children's participation and environmental and climate issues. We continuously ask ourselves how we can become even better at raising these issues. Barnfonden works both preventively and to deal with the effects of the problems we want to solve in the long term.

In Barnfonden's annual report for 2022, we show how Barnfonden, through its work during the previous year, has addressed children's needs to ensure that they, at different stages of their lives, are healthy, safe, educated and involved.

Barnfonden has worked with the children themselves, their families and the surrounding community where they live to ensure that children's rights to good health, education, protection, safe livelihood and inclusion are maintained and developed. Whether it is with funding from our 19,903 generous sponsors and monthly donors, through the SEK 14,258,000 that we have received through contributions from major donors for project financing, or through the partnerships that provide no funding but only important connections, Barnfonden has enabled a positive change in children's lives.

In the annual report, we mention a number of highlights from the work that we have done in our five overall focus areas during the past year together with the children, families, and staff on site, as well as together with our donors. We stress that, in order to achieve long-term and sustainable success, we must have a broad focus where, in addition to working with children and families, we also need to contribute with knowledge and experience to build strong systems and structures throughout the immediate area. We must also work with and influence governments and authorities to ensure that they take the responsibility incumbent on them to uphold children's rights and the local area's opportunity to develop in a positive direction. We work within Sweden and through our involvement in the ChildFund Alliance we make an impact globally.

Development of the foundation's activities, results and position (SEK 000s)

	2022	2021	2020	2019
Costs for the purpose	-76 980	-74 186	-68 182	-65 846
Fundraising costs	-18 442	-14 215	-13 291	-13 062
Administrative costs	-3 293	-4 193	-2 916	-3 652
Total costs	-98 716	-92 594	-84 389	-82 560
Total income	101 357	94 210	86 681	83 502

Rising costs for the purpose are largely explained by the increase in project-related costs. Projects that have been delayed due to the pandemic have been able to be implemented in 2022. Staff have once again been able to visit project countries, which has also led to an increase in travel costs. An analysis of time spent on our services has led to a redistribution of salary costs. The new distribution resulted in an increase in fundraising costs and a substantial reduction in administrative costs. Total salary costs decreased in 2022 as Barnfonden chose to close down its own project for Inhouse recruitment. The increase in fundraising costs is explained exclusively by increased recruitment costs through extensive investment in the recruitment of sponsors and monthly donors.

Incomes for 2022 have also increased, which is mainly due to a larger share of project funds received. During the year, gift donations and the fundraising grant from ChildFund International also increased. The fundraising for Ukraine is one explanation for increased donations of gifts.

Significant events 2022

Ukraine

Russia's invasion of Ukraine affects the whole world and of course also Barnfonden. We have seen tremendous support from our donors for our work to help children and families in Ukraine, and our humanitarian fundraising from individuals has never been higher. In this, we have really seen the strength of the ChildFund Alliance where, by acting quickly and together, we can help both better and more efficiently. The ChildFund Alliance will continue its work in Ukraine and Moldova in 2023, but also over the longer term.

Economic situation in the world

There are many factors that affect the economic situation in Sweden and the world. We see inflation not only here but even more so in the countries in which Barnfonden works. The prices of raw materials and transport are rising, which makes our activities more expensive to carry out.

Because of this, in combination with a climate crisis that is fueling poverty in our program areas, in 2022 we have asked almost all our sponsors about the possibility of increasing their monthly contribution. Over ten percent have increased their monthly payment by an average of SEK 88, a very valuable support to our business. So, despite the economic uncertainty, Barnfonden has seen tremendous support from our donors.

However, we noticed that at the end of 2022, more people than usual quit as sponsors due to financial reasons. The economic instability creates increased uncertainty and strains for the household economy, for companies and also for organisations, and this is not limited to 2022 but will affect Barnfonden also in the future.

Staff

The year has been affected by staff turnover. In particular communication work has been affected. For various reasons, the communications department was not at full capacity during June to December, which has meant strains and reprioritisation. On the one hand, the remaining staff have had to adjust their tasks, and on the other hand, we have been forced to commission out of activities we would normally have carried out.

At the same time, we have really seen how colleagues have rallied, supported and helped in different ways and we have landed in the new year with everyone in place. In addition, we have had more interns than usual

who have supported us and contributed in a very positive way to the entire organization.

We thank Michelle Benkus, Jenny Alexovska, Louise Carlsson, Antonella Diller, Bikram Sedhai, Louise Gustafsson and Sally Börjesson Frantzén for their commitment during their respective internships. We would also like to thank Dr. Stephen Knight-Lenihan for his contribution to strengthening Barnfonden's understanding of, and work on, environmental degradation and climate change, as well as our long-time volunteer, Inga-Britt Olsson, who provides fantastic support to our administrative team.

From Fundraising and Marketing to Funding and Engagement

When Barnfonden's fundraising and marketing manager resigned in the autumn of 2022, we made an in-depth analysis of the department linked to Barnfonden's strategy and needs. The department's primary mission lies within our strategic pillar 2: *We are financially sustainable and relevant*, which is about finding different forms of funding to achieve the effects we seek for children around the world, and pillar 3: *We build relationships*, which is about creating commitment to children's rights and about finding partnerships that can create added value for the purposes of Barnfonden. With this, we ended up renaming the department from Fundraising and Marketing to Financing and Engagement, as it better reflects both our strategy and what the department actually does.

Development assistance budget

At the end of 2022, the government presented a budget and appropriation letter for development assistance, which clearly states that support for information and advocacy work in Sweden is scaled down substantially. For Barnfonden, it has been strategically important to apply for these funds and as the grant is withdrawn, we will need to review how we prioritise resources for this type of work.

Major fundraising grants

In recent years, Barnfonden has received a special fundraising grant to recruit sponsors. In 2022, this contribution was higher than usual and has been used for both sponsors and monthly donors. We do not expect this contribution to continue at this level in the future.



Expected future developments

In 2023, a major focus will be on developing partnerships with different types of actors. It is an important part of Barnfonden's strategy, and we believe that there is much more we can do. In February 2023, our new head of the Financing and Engagement department started, and we are now looking ahead to be able to contribute as strongly, effectively and as well as possible to children's right to safety in a changing climate.

It is possible to identify an increased focus on humanitarian crises, and especially if they occur in our immediate area. This applies to donations, grants and corporate engagements. Barnfonden is now working more in disasters than before, but also wants to continue to highlight the importance of and conduct long-term development work. Going forward, this requires us to identify new donors in order to best support our local partners and the children and families we serve.

In 2023, we are also putting a greater focus on acquiring more monthly donors than we have done before, which is a way to balance our revenue sources and increase flexibility.

In 2022, we have seriously begun to apply our climate work in practice and arranged several training sessions with various partners. In 2023, this work will continue, but we also want to start new projects where we use everything we have learned and the materials and methods that have been developed.

Organisation and management

Barnfonden is led by an unpaid board and in 2022 four recorded meetings were held.

Yasemin Arhan Modéer	Jan–Dec	Chair	(4 meetings)
Karin Grauers	Jan–May	Vice Chair	(2 meetings)
Petra Bergarp	Jan–May	Vice Chair	(1 meeting)
Lena Svensson	Jan–Dec	Vice Chair	May–Dec (4 meetings)
Johanna von Bahr	Jan–Dec	Vice Chair	May–Dec (3 meetings)
Maria Thomelius	Jan–Jun	Board member	(2 meetings)
Anders Henriksson	Jan–Dec	Board member	May–Dec (3 meetings)
Maya Mbog Rosén	Jan–Dec	Board member	Sep–Dec (4 meetings)
Edvard Hall	Jan–May	Deputy board member	(dormant)
Helena Bruzaeus Graffner	May–Dec	Deputy board member	(1 meeting)
David Klose	May–Dec	Deputy board member	(2 meetings)

The Nomination Committee has been led by Lennart Wiklund, who until May worked together with Thomas Rebermark (former Chair of Barnfonden) and Karin Grauers, from May together with Karin Grauers and Petra Bergarp, both of whom joined the Nomination Committee when they left the Board. Since May, the Nomination Committee has thus consisted entirely of external members.

Barnfonden's office is located in Malmö. The Secretary General leads the work with the support of the Programme Director, the Chief Financial and Administrative Officer and the Head of Financing and Engagement (formerly Fundraising and Marketing Manager). In 2022, an average of 19 people worked in donor service, fundraising, communications, finance and programs. At Barnfonden's office, we also have two volunteers: one who helps with simple administrative tasks such as packing materials and translating letters to the sponsored children, and a climate expert.

A valuable support to the office in 2022 has also been the seven interns who were with us during the year, four within the communications group and three within the program group. They have been a great asset and contributed through research, design and text content, and in the implementation of Barnfonden's information and advocacy work.

Sustainability disclosures

Sustainability for Barnfonden is about ensuring that we can provide children's safety and security in the best possible way, sustainably and over time. We must ensure that the environment and climate do not create an even worse situation for these most vulnerable and we must meet the social sustainability that involves the daily work of meeting basic needs such as food, education, security, energy, and water.

Our mission is to build a long-term and inclusive society where basic human needs are met and the safety of children is paramount.

We also look at economic sustainability with self-sufficient families that are able to withstand the vagaries of the climate as well as political unrest. Ecological sustainability is often seen as a prerequisite for both social and economic sustainability. Social sustainability, in turn, is the basis for economic sustainability to be possible.

We continuously discuss with our partner organisations and through our partners in the ChildFund Alliance how we can best work with all three dimensions in parallel. If one falls, all three fall.

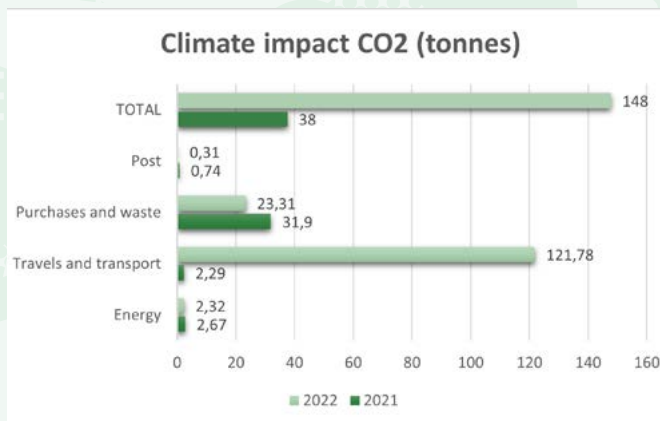
Our work environment policy includes guidelines, routines, goals, and activities to achieve efficiency and quality in our work with work environment, gender equality and diversity. The work is an ongoing process of continuous improvement that is documented and revised regularly. Policies are reviewed and revised, as necessary. Laws, ordinances, and regulatory requirements constitute minimum requirements for the foundation.

We work proactively for a workplace free from discrimination that promotes our employees' health, job satisfaction and efficiency. We do this through training, safety briefings, information, and dialogue sessions in various forums for collaboration, as well as evaluation and, if relevant, we have preventive and active processes and routines.

2021 was the first year Barnfonden, in line with our environmental policy, measured the climate footprint of the office's operations. The purpose is for follow-up and transparency, and to learn to improve, as well as to "compensate" for the emissions that we cannot avoid for operational reasons.

The total footprint of Barnfonden is calculated using Vi-skogen's climate calculator and includes (2021 figures in brackets):

- Travel and transport (to and from work and business travel): 121.78 tonnes CO₂e (2.29)
- Energy (heating and electricity): 2.32 tonnes CO₂e (2.67)
- Purchases and waste (office paper, printed matter, computers, mobile phones, tablets): 23.31 tonnes CO₂e (31.9)
- Events (we have not had a major physical event in 2022)
- In addition, mail is a large and important part of Barnfonden's activities, which is why we have chosen to add that point as well: 0.31 tons of CO₂e (0.74).



In total, this lands at 148 tons of CO₂e for 2022, compared to 38 tons in 2021. The big difference can be entirely attributed to the fact that we have started to travel again after the pandemic. For two years, no international trips were carried out, which is why there have also been some extra trips that were prioritized in 2022. We will only fly when we believe we have to for the good of the business and we will strive to minimize the number of flights per year. We can also see that purchases and waste have decreased by almost 27 percent. However, this cannot be attributed to a result of efforts to reduce consumption but is needs-driven based on when new technology is needed and when orders for materials have been placed.

The premises are heated with district heating and all energy is renewable. In accordance with Barnfondens environmental policy, we purchase organic, locally produced, and eco-labeled as far as possible, but have no separate follow-up on it as it is a smaller item. We sort waste, buy used office furniture whenever possible, and buy restored mobile phones instead of new ones.

To compensate our emissions in 2022, which we round off to 150 tons of CO₂e, we have chosen Solvatten, an invention that through the sun's rays both purifies and heats water. Heating and boiling water clean over an open fire is part of everyday life for nearly two billion people. The fuel used comes from trees and forests, which are rapidly disappearing. When forests disappear, the risk of individuals and communities being affected by natural disasters increases. In addition, forests bind carbon dioxide and give us oxygen to breathe. Solvatten reduces wood burning by about 50%, which corresponds to about 6-8 trees per year. Conservatively calculated, it is about 1 ton of carbon dioxide per year that is "saved". In addition to the positive environmental effects, Solvatten also contributes to fewer children getting sick from waterborne and respiratory diseases, girls and women do not have to spend as much time collecting fuel, and families can save money on both fuel and medical costs.

Barnfondens will buy 22 pieces of Solvatten units that will give approximately 120 people in our program areas in Kenya access to clean and warm water. Each solar water unit provides a family with an average of 6,000 liters of clean and warm water per year and can enable seven to ten trees per year to continue growing. Through this, we contribute to carbon savings while promoting local development where it is needed most.

Control and audit

For Barnfonden, the trust of our donors is by far the most important building block in our business. Barnfonden's financial and operational management is responsible for internal control and to see that operations are conducted appropriately, achieve set goals within budget and that laws and regulations are followed.

Barnfonden's operations in Sweden and in our countries of operation are audited by external auditors in accordance with our donors' requirements. Staff from Barnfonden and our partners also continuously review the work. Financial audits and studies of the impact of the interventions are carried out to ensure that the work is carried out appropriately and achieves set goals.

Barnfonden is a member of Giva Sverige, the Swedish fundraising organizations' industry body that works for ethical and professional fundraising. As a member of Giva Sweden, Barnfonden is committed to following the quality code for Tryggt givande (Safe Giving) that applies to all members. Barnfonden's board of directors approves the quality code, which is also reviewed by the auditor.

In addition, Barnfonden is a member organisation of Svensk Insamlingskontroll, which checks that our collection is managed responsibly, and that the money goes to the purpose without unreasonable costs. Barnfonden has two 90-accounts approved by Svensk Insamlingskontroll: 901301-2 and 901302-0.

Financial risk management

Barnfonden Insamlingsstiftelse's investment policy stipulates that the foundation's financial assets may only be invested in bank accounts in SEK or in one of the currencies EUR or USD, as well as in sustainable fixed income funds and money market funds with low risk.

The organisation's policy is to immediately sell shares received as gifts and thereby not engage in investment activities in shares. A list of current investments can be found in Note 11.

Result and income

Barnfonden is a child rights organisation that works for children's rights in vulnerable areas in Africa, Asia and Latin America. Through contributions from individuals and companies, through donations, monthly savings and disaster fundraising, as well as through allocated grants, Barnfonden works in 21 countries. The financial goal is to show a break-even result.

Income

Total income for 2022 amounted to SEK 101.4 million, which is an increase of 7.6 percent from 2021. As a fundraising organisation, Barnfonden did well during the pandemic years and has also managed to increase income in 2022. Significant focus has been on recruiting child sponsors and monthly donors. At the end of December, the EU announced that the review of Barnfonden's projects in Indonesia between 2018–2021 had been completed and all years approved. The reserve that existed for the project since 2020 is dissolved, resulting in an increase in income of SEK 2.7 million.

Donations 80,2 (78,4) MSEK : +2,3%

Received donations increased significantly in 2022. The increase is partly due to the investment made in recruiting sponsors and monthly donors during the year. Humanitarian appeals generated SEK 1,220 thousand, which is also an increase compared to the previous year.

Grants 14,3 (10,9) MSEK : +31,1%

Unlike Barnfonden's income from donations, grants can be of more varied size from year to year. This is due to the different projects' reporting on which activities that have been carried out in the project work. Various events in the countries can delay the project work and the activities must be postponed, which then also affects the reporting. In 2022, we see the impact of Covid-19, which means that previously delayed activities have now been able to be carried out and instead reported in 2022.

Operating costs

Barnfonden's operating costs are divided into the following functions: costs for the purpose, fundraising costs, and administrative costs. The organization has so-called joint costs, which are common for purpose, fundraising, and administration functions. Common costs are IT-related costs, finance and management functions, phone, and office costs. Barnfonden operates a 90-account, which means that Svensk insamlingskontroll requires that program costs must constitute at least 75% of total income, unless special reasons exist.

Costs for the purpose 77 MSEK (74) +4%

Costs for the purpose are those costs that can be attributed to the organisation's mission according to its statutes. This includes costs for development work in the countries we support and program costs in Sweden. For example, costs that arise as a direct result of an activity within the organisation's mission, such as planning, follow-up, and reporting of projects. Program costs also include fees paid to partners of Barnfonden and joint costs allocated to program costs. The increase is mainly explained by increased project costs, which in turn is explained by increased activity in project work after the Covid pandemic.

Fundraising costs 18 MSEK (14) +29,7%

Fundraising costs refer to costs that have been necessary to generate external income and to retain and recruit new sponsors. This includes, among other things, costs for fundraising activities, advertising, campaigns, and appeals. Fundraising costs include both direct costs such as salary costs for fundraising staff and the joint costs allocated to fundraising costs. The increase in fundraising costs is largely explained by the increased acquisition costs as a result of investments in acquisition of sponsors and monthly donors.

Administrative costs 3 MSEK (4) -21,5%

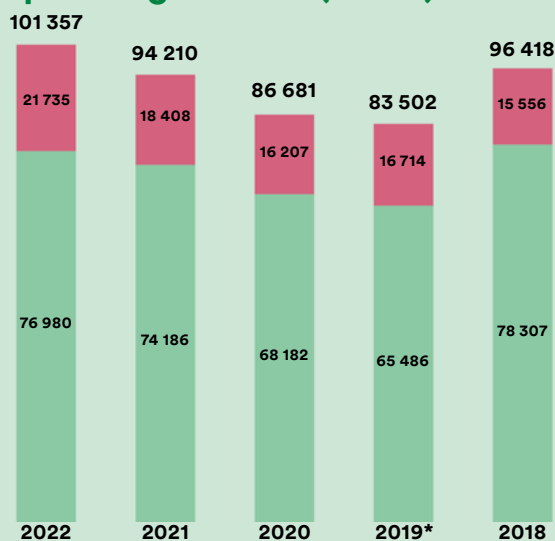
Administrative costs are the costs needed to administer and run the organization. The administration is a guarantee of quality for the mission and for the donor. Examples of such costs are costs for board meetings, accounting, external audit, HR, administrative systems, and costs that are not attributable to program or fundraising costs. This also includes the joint costs allocated to the administrative costs. A reallocation of salary costs to fundraising costs explains part of the reduction in administrative costs.

	2022	2021	2020	2019	2018
Total income	101 357	94 210	86 681	83 502	96 418
Costs for the purpose	76 980	74 186	68 182	65 486	78 307
Fundraising and administrative costs	21 735	18 408	16 207	16 714	15 556
<i>Share in relation to total operating income</i>					
Costs for the purpose**	76,3%	78,7%	78,7%	78,9%	81,2%
Fundraising costs	18,5%	15,1%	15,3%	15,6%	13,2%
Administrative costs	2,6%	4,5%	3,4%	4,4%	2,9%

*Incl. fundraising grant of 4,8 MSEK.

**The fundraising grant affects the costs for the purpose. Excl. the grant it amounts to 80,0%.

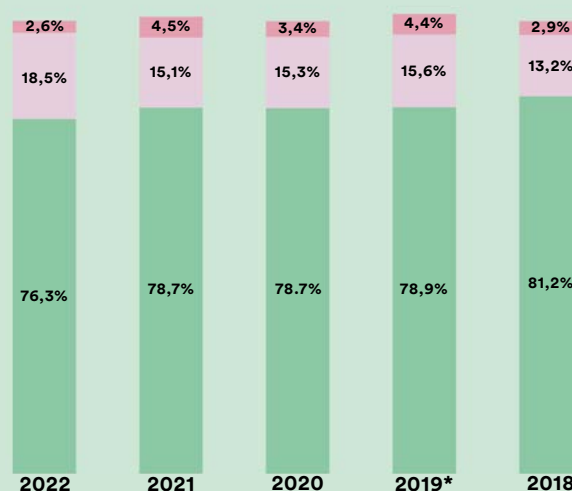
Operating income (TSEK)



Costs for the purpose
Fundraising and administrative costs

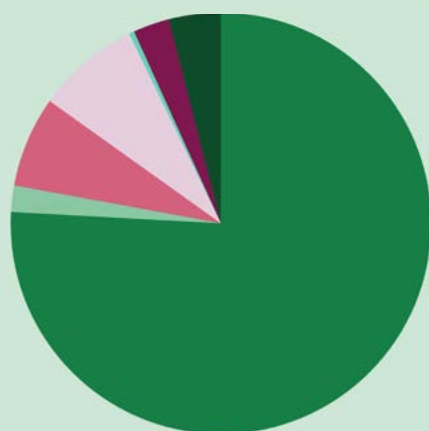
*2019 the accounting principles for purpose costs were changed.

Costs compared to total income



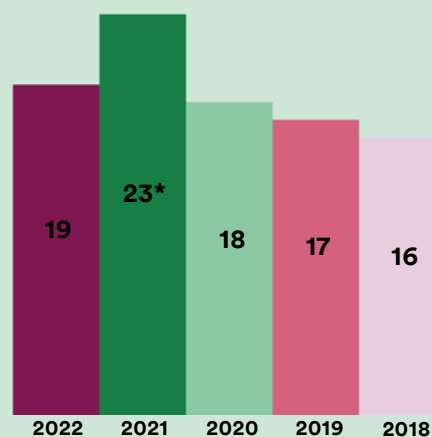
Costs for the purpose
Fundraising costs
Administrative costs

Where the money comes from (TSEK)



Donations from sponsors: 71 750
Donations from companies: 1 905
Donations from the general public: 6 565
External foundations and funds: Radiohjälpen: 7 494
External foundations and funds: Other: 377
Public grants – EU: 2 630
Public grants – ForumCiv: 3 757

Average employees 2018 – 2022



*The higher number of employees was primarily due to the fact that in 2021 we had an internal recruitment unit.

INCOME STATEMENT

		20220101 20221231	20210101 20211231
Amount in SEK.	Note		
Operating income			
Donations and grants	3	96 470 017	90 342 461
Other income		4 887 366	3 867 665
Total operating income		101 357 383	94 210 126
Operating costs			
Costs for the purpose	4, 5	-76 979 656	-74 186 494
Fundraising costs		-18 441 851	-14 215 366
Administrative costs		-3 293 810	-4 193 233
Total operating expenses		-98 715 317	-92 595 093
Net operating result		2 642 066	1 615 033
Total profit/loss from financial investments			
	6		
Interest incomes and currency gains		674 286	229 454
Interest expenses and currency losses		-256	52 949
Profit after financial items		3 316 096	1 897 436
		3 316 096	1 897 436
Profit for the year		3 316 096	1 897 436

BALANCE SHEET

		20221231	20211231
Amount in SEK.	Note		
Assets			
Fixed assets			
Intangible assets			
Capitalised expenditure for computer software	7	2 144 136	2 728 900
		2 144 136	2 728 900
Tangible assets			
Equipments and computers	8	44 368	122 923
		44 368	122 923
Total fixed assets		2 188 504	2 851 823
Current assets			
Current receivables			
Accounts receivable		633 396	84 270
Current tax receivable		272 366	155 693
Other receivables	9	3 666 907	5 642 359
Prepaid expenses and accrued income	10	1 383 095	1 023 217
		5 955 764	6 905 539
Short-term investments			
Other short-term investments	11	8 804 694	8 438 862
		8 804 694	8 438 862
Cash and bank balances	14	23 269 586	21 315 649
Total current assets		38 030 044	36 660 050
TOTAL ASSETS		40 218 548	39 511 873

BALANCE SHEET

		20221231	20211231
Amount in SEK.	Note		
Equity and liabilities			
Equity			
Restricted equity			
Equity in non-profit associations and foundations		36 000	36 000
		<u>36 000</u>	<u>36 000</u>
Non-restricted equity			
Funds restricted to the purpose		813 682	10 658 181
Profit or loss brought forward		12 149 425	407 490
Net profit for the year		3 316 096	1 897 436
		<u>16 279 203</u>	<u>12 963 107</u>
Total equity		16 315 203	12 999 107
Current liabilities			
Liabilities for unused grants	12	10 843 525	14 245 773
Sponsorship donations and gifts		4 418 244	4 354 217
Accounts payable		1 772 343	550 904
Other liabilities		2 223 442	4 925 166
Accrued expenses and deferred income	13	4 645 791	2 436 706
		<u>23 903 345</u>	<u>26 512 766</u>
TOTAL EQUITY AND LIABILITIES		40 218 548	39 511 873

CASH FLOW STATEMENT

		20220101 20221231	20210101 20211231
Amount in SEK.	Note		
Operating activities			
Result for the year		3 316 096	1 897 436
Adjustments for items not included in cash flow			
Depreciation		718 979	644 619
Tax		-116 673	-
Cash flow from current activities before changes in working capital		3 918 402	2 542 055
Cash flow from changes in working capital			
Increase(-)/Decrease(+) in short-term investments		-365 832	-102 988
Increase(-)/Decrease(+) in current receivables		1 066 449	1 165 228
Increase(-)/Decrease(+) in current liabilities		-2 609 421	181 566
Cash flow from current activities		2 009 597	3 866 932
Investments			
Acquisition of tangible assets		-55 660	-43 279
Cash flow from investments		-55 660	-43 279
Cash flow for the year		1 953 937	3 720 665
Cash and cash equivalents at the beginning of the year		21 315 649	17 594 984
Cash and cash equivalents at the end of the year		23 269 586	21 315 649

CHANGES IN EQUITY

	Foundation capital	Funds restricted for the purpose	Profit or loss brought forward	Net result for the year	Total equity
Opening balance 2022-01-01	36 000	10 658 181	407 490	1 897 436	12 999 107
Allocation of previous year's net profit for the year			1 897 436	-1 897 436	
Profit for the year				3 316 096	3 316 096
Funds restricted to the purpose according to decision by the board*		-10 658 181	10 658 181		
Funds restricted to the purpose for project		813 682	-813 682		
Closing balance 2022-12-31	36 000	813 682	12 149 425	3 316 096	16 315 203

*According to a decision at the board meeting, funds restricted for the purpose must be transferred in their entirety to unrestricted equity. This year's funds restricted for the purpose consist of funds collected through the gift catalog.

NOTES

Note 1 Accounting and valuation principles

Amount in SEK unless stated otherwise.

General accounting principles

The annual report has been prepared in accordance with the Annual Accounts Act and the Swedish Accounting Standards Board's general advice, BFNAR 2012:1 (K3), and Giva Sveriges governing guidelines for annual reports and Svensk Insamlingskontroll.

The principles are unchanged compared with the previous year.

Income statement

Operating income

Only the inflow of economic benefits received or to be received by the organisation on its own account recognised as income. Income is valued, unless specifically stated below, at the fair value of what has been received or will be obtained.

Donations and grants

A transaction in which the organization receives an asset or service that has value without giving back the corresponding value in exchange is a donation or a grant received. If the asset or service is obtained because the organisation has fulfilled or will fulfil certain conditions and if the organisation has an obligation to refund to the other party if the conditions are not met, it is a grant received. If it is not a grant, it is a donation.

Donations

As a general rule, donations are recognized as income when they are received. A donation recognised as income is recognised as either an asset or an expense depending on whether the donation is used directly or not. As a general rule, donations are valued at fair value. In cases where the organisation has made a payment for receiving the gift, the value of the gift is reduced by the amount of the payment. Donations include gifts from the general public, companies, organisations, communities, private and non-profit funds and foundations, as well as sponsorship.

Donations from sponsors

Refers to the monthly amount provided by sponsors in support of the local development programmes in the programme countries of Barnfonden.

Grants

Grants are recognised as income when the conditions for receiving the grant have been met. Grants received are recognised as a liability until the conditions for receiving the grant are met. Income-recognised grants not received before the balance sheet date are recognised as receivables. Grants received to cover certain costs are reported in the same financial year as the cost the grant is intended to cover. Grants related to a fixed asset reduce cost. Grants received are measured at the fair value of the asset that the organisation received or will receive.

Other income

Other income is income that is not primary to the organisation. Other income refers to, among other things, employer support from the Swedish Public Employment Service.

Operating costs

Operating costs are divided into the following functions; purpose, collection and administration costs. The organisation has costs, so-called joint costs, that are common to the purpose, collection and administration functions. Ordinary common costs are IT-related costs, the finance and management function, telephony and premises

NOTES

Costs for the purpose

Costs for the purpose are those costs that can be attributed to the organisation's mission according to its statutes. This includes costs for development work in the countries we support and costs for the purpose in Sweden. For example, costs that arise as a direct result of an activity within the purpose, such as planning, follow-up and reporting. Costs for the purpose also include fees to the partners of Barnfonden and the joint costs allocated to the costs for the purpose.

Fundraising costs

Fundraising costs refer to costs that have been necessary to generate external income and to retain and recruit new sponsors. This includes, among other things, costs for fundraising activities, advertisements, advertising, campaigns and mailings. Fundraising costs include both direct costs such as salary costs for fundraising staff and the joint costs allocated to collection costs.

Administrative costs

Administrative costs are the costs needed to administer and run the organization. The administration is a guarantee of quality for the purpose and for the donor. Examples of such costs are board of directors, accounting and annual accounts, management of salaries and social security contributions, auditing, administrative systems and costs that are not attributable to costs for the purpose or fundraising costs. This also includes the joint costs allocated to the administrative costs.

Leasing

All leases are reported as operating leases, which means that the lease fee is distributed on a straight-line basis over the lease period.

Payments to employees

Regular payments to employees in the form of salaries, social security contributions and the like are expensed as the employees perform services. Since all pension obligations are classified as defined contributions, the cost is recognised in the year in which the pension is earned.

Balance sheet

Intangible assets - computer software

Intangible assets in the form of software acquired by the foundation are carried at cost less accumulated depreciation and impairment. Expenditure on internally generated work is recognised in the income statement as an expense when incurred.

Intangible assets	Year
Acquired intangible assets	
Computer software	7

Tangible assets

Tangible assets relating to computers has until 2021-12-31 been reported at cost less accumulated depreciation and impairment. In addition to the purchase price, the cost includes expenses directly attributable to the acquisition. Amortisation has occurred on a straight-line basis over the estimated useful life of the asset.

Tangible assets	Year
Fixtures and computers	3

As of the financial year starting 2022-01-01, the acquisition cost of purchased computers is instead recognized as a direct cost. The reason for the change is the assessment of the short economic life of computers, which, with a direct deduction, provides more reliable information and a more accurate result.

Financial assets and liabilities

At the date of acquisition, financial assets are measured at cost plus direct transaction costs.

After the first accounting occasion, short-term investments are measured according to the lowest value principle, i.e. at the lower of cost and net realisable value at the balance sheet date.

Trade receivables are valued individually at the amount they are estimated to accrue.

Short-term holdings of shares and participations are valued at fair value in accordance with Chapter 4, Section 14a of the Swedish Annual Accounts Act. The foundation's policy is to immediately sell shares that have been received as gifts and thus not engage in investment activities.

Receivables and liabilities denominated in foreign currency are valued at the closing rate.

Funds restricted to the purpose

The post Funds restricted to the purpose in equity include not yet spent donations and other funds restricted to the purpose. See also the Equity report.

Debt for received, but unused grants

In cases where Barnfonden has received grants, but has not yet fulfilled the conditions, these are reported as a liability.

Cash flow statement

The cash flow statement is prepared using the indirect method, i.e. it is based on the operating result of the organisation. The reported cash flow includes only transactions that involve cash receipts or cash outflows. In addition to bank balances, short-term financial investments are classified as cash and cash equivalents.

Note 2 Estimates and assessments

Barnfonden makes estimates and assessments about the future. The accounting estimates resulting from these will, by definition, rarely correspond to actual results.

NOTES

20220101
20221231

20210101
20211231

Note 3 Funds raised

Donations recognised in the income statement

Donations from sponsors	71 750 070	71 428 696
Donations from the general public	5 856 925	5 417 831
Donations from companies	1 904 154	1 554 807
Total	79 511 149	78 401 334

Donations not recognised in the income statement

Funds raised - estimated amounts

Donations that are not recognised in the income statement and where the value in SEK has not been produced consist of discounted IT equipment, advertising discounts, banking services, etc.

In addition to the donations above, donations have been received where the value in SEK has been produced.

Rental discount: 200 000 SEK

Advertising: 1 887 000 SEK

Grants recognised in the income statement

External foundations & funds		
Radiohjälpen	7 494 144	2 884 604
Other	377 342	779 954
Public grants		
EU	2 630 419	3 632 609
ForumCiv	3 756 963	4 619 258
Total	14 258 868	11 916 425

Operating income also includes a recovered reservation of SEK 2,700,000.

Other income

Grants and allowances received for staff	1 623	29 881
Fundraising grant	4 770 232	3 801 789
Other	115 511	35 995
Total	4 887 366	3 867 665

NOTES

20220101
20221231

20210101
20211231

Note 4 Employees and personnel expenses

Average number of employees

Average number of employees	19	23
Of which male	3	5

Board members	5	5
Of which male	1	-

Salaries, other allowances, and social insurance costs; incl. pension costs

Board of directors and Secretary General	802 193	792 633
Other employees	6 890 757	8 472 503

Total salaries and allowances	7 692 950	9 265 136
--------------------------------------	------------------	------------------

Social insurance costs	2 410 328	3 570 644
(of which pension costs excl. payroll tax)	697 696	799 083

Note 5 Leasing

Expensed lease payments amount to:	462 099	456 342
Within 1 year	39 324	48 840
Within 2 to 5 years	16 385	20 350

Total	517 808	525 532
--------------	----------------	----------------

The agreement on premises rental in Malmö extends until 2025-05-31.

NOTES

20221231

20211231

Note 6 Profit from financial items

Interest	25 082	8 673
Dividends	131 156	102 991
Capital gain on sale	397 008	214 863
Other	120 784	6 023
Total	674 030	332 550

Note 7 Intangible assets

Accumulated acquisition value		
-Opening balance	4 093 348	4 093 348
-Closing balance	4 093 348	4 093 348
Accumulated depreciation		
-Opening balance	-1 364 448	-779 684
Depreciation for the year	-584 764	-584 764
Closing balance	-1 949 212	-1 364 448
Closing balance at year-end	2 144 136	2 728 900

Note 8 Tangible assets

Accumulated acquisition value		
-Opening balance	1 348 465	1 305 186
-Purchases	45 312	43 279
-Divestments and disposals	-778 383	-
	615 394	1 348 465
Accumulated depreciation		
-Opening balance	-1 225 542	-1 165 687
-Reversal of depreciation and disposal	778 383	-
-Depreciation for the year	-944	-59 855
-Write-down	-122 923	-
	-571 026	-1 225 542
Closing balance at year-end	44 368	122 923

NOTES

20221231

20211231

Note 9 Current receivables

Advance projects	3 666 607	5 637 487
Other	300	4 872
Total	3 666 907	5 642 359

Advance projects consists of disbursed project grants that have not yet been used up in our programme Countries.

Note 10 Prepaid expenses and accrued income

Prepaid rents	125 713	101 586
Other items	1 257 382	921 630
Total	1 383 095	1 023 216

Note 11 Short-term investments

	Market value	Acq.value	Book value 2022	Book value 2021
Fixed income funds Swedbank	8 688 896	8 822 754	8 687 579	8 438 862
Capital investment Storebrand	71 705	74 000	71 705	-
Trine mutual fund	45 410	45 410	45 410	-
Total	8 806 011	8 942 164	8 804 694	8 438 862

Note 12 Debt received, unused grants

Public grants	4 475 760	6 604 694
Foundations, companies, and organisations	6 367 765	7 641 079
Total	10 843 525	14 245 773

The debt consists of grants received for multi-year project activities in our partner countries.

NOTES

20221231

20211231

Note 13 Accrued expenses and deferred incomes

Accrued holiday wages	1 293 992	1 113 069
Accrued social security contributions	376 008	349 935
Other accrued expenses	2 596 811	778 098
Accrued payroll tax	362 490	190 272
Schools' or associations' share of funds raised	16 490	5 332
Total	4 645 791	2 436 706

Note 14 Cash and cash equivalents

The following components are included in cash and cash equivalents:

Bank deposits	23 269 586	21 315 649
Total	23 269 586	21 315 649

Note 15 Significant events after the end of the financial year

Due to the earthquake that occurred in early February 2023 in Turkey and Syria, Barnfonden immediately started to fundraise for the benefit of those affected in Syria. This fundraising has contributed to the implementation of relief work for the safety and security of children in earthquake-stricken areas through the Child Fund Alliance.

Signatures of the board and the Secretary General

Malmö, the date stated in our electronic signatures.

Yasemin Arhan Modéer
Chair

Lena Svensson
Vice Chair

Johanna von Bahr
Vice Chair

Maya Mbog Rosén
Board member

Anders Henriksson
Board member

Martina Hibell
Secretary General Barnfonden

Our audit report has been submitted on the date shown in the electronic signature.

Öhrlings PricewaterhouseCoopers AB

Maria Danckler
Authorized Public Accountant

Thanks to the local partners around the world that make Barnfonden's work possible:

In India: ChildFund India; Jatan Sansthan; Gramin Punarnirman Sansthan; Gram Vikas Sewa Sansthan; Jan Shikshan Kendra; People's Action for Rural Advancement & Sustainability; Promotion Of Awareness, Social Action And Research; Siddhartha Bhartiya Gramin Vikas Sansthan; Sadbhawana Gramin Vikas Sansthan; Srishti Seva Sansthan; Tarun Chetna; Tarai Environment Awareness Samiti

In Ethiopia: ChildFund Ethiopia; Dudga Children and Family Charitable Organization; Aynage Child and Family Development Organisation

In Kenya: ChildFund Kenya; Pioneer Child Development Agency; Emali Dedicated Children's Agency

In Cambodia: ChildFund Cambodia; Khmer NGO for Education (KHEN); Cambodia Disabled People's Organisation (CDPO)

In Bolivia: ChildFund Bolivia; Estrella del sur

In Uganda: ChildFund Uganda; Acholi Child and Family Programme; Community Efforts for Child Empowerment; Masindi Child Development Federation

In Bangladesh: EDUCO Bangladesh; Samaj Kalyan O Unnayan Shangstha (SKUS); Jagorani Chakra Foundation (JCF)

In Indonesia: ChildFund Indonesia; Flores Children's Development Organisation (FREN)

Ukraine: Various, through partners ChildFund Deutschland and WeWorld.

Barnfonden also contributes to the work of 11 other country offices and their local partners, through support provided to ChildFund International.

barnfonden

Medlem i ChildFund
Allianse

Kattsundsgatan 15, Box 4100, 203 12 Malmö
040-12 18 85, barnfonden.se