

*The foundation*

# ***Life & Peace Institute***

*Organisation no. 817602-2302*

## **Annual Report for 2021**

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## Management report

### General Information on the Organisation

<b>Headquarters of the Foundation</b>	The Life & Peace Institute (LPI) is located in Uppsala, Sweden.
<b>Functional Currency</b>	The functional currency of LPI is Swedish Krona (SEK)
<b>Purpose:</b> (as stated in the Foundation Statutes)	The purpose of the Foundation is to conduct scientific research, primarily from a Christian-ethical perspective on questions of international conflict, and on the possibilities for collaboration among nations.

### The Institute's Vision and Mission

The Life & Peace Institute (LPI) is an international institution for peace research and action. LPI envisions a world where peace, justice and nonviolent relations prevail through people's active work and commitment.

*LPI's mission: LPI supports and promotes nonviolent approaches to conflict transformation through a combination of research and action that entails the strengthening of existing local capacities to prevent violence, mitigate its effects and rebuild communities after violence has ebbed or come to an end.*

### Organisation

An international board, appointed by the Christian Council of Sweden, governs the Institute. The Board is constituted to provide balanced representation, reflecting denominational membership, gender, theology, peace and conflict studies, political science, and other relevant areas.

The Board conducts at least five meetings per year, three virtually and two in person, to develop guidelines concerning programmes, structure, management, research, and other activities of the Institute. It also reviews and accepts the annual budget and adopts the annual implementation plan. The Executive Committee is appointed annually by the Board to be of service between the board meetings. In 2021, given the Covid-19 pandemic, LPI could only hold one in-person board meeting in October; the four other board meetings were virtual.

### **LPI board members 2021** (\* Executive Committee member).

Revd. Gustaf Ödquist*-	President of Board, Church of Sweden
Revd. Dr. Myra Blyth*-	Fellow and Tutor at Regent's Parks College, University of Oxford, England
Ms. Fulata Moyo -	Founder of Thimlela-STREAM, a Malawi/USA registered non-profit organisation responding to sex-trafficking through accompaniment of survivors

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Dr. Njoki Wamai -	Assistant Professor, International Relations Department, United States International University in Nairobi (USIU), Kenya.
Ms. Shamsia Ramadhan -	Independent Consultant in Peace and Security matters
Dr. Nada Mustafa Ali	Women's and Gender Studies Department and is a Faculty Fellow in the Center for Governance and Sustainability at U Mass Boston
Dr. Angela Muvumba Sellström	Nordic Africa Institute (NAI) and affiliated to Uppsala University's Department of Peace and Conflict Research.
Mr. John Katunga Murhula	Catholic Relief Service (CRS), East Africa Region
Rev. Stein Erik Horjen	Church of Norway

The overall responsibility for planning, coordination and administration rests with the Executive Director, who is supported in her work by the Executive Team (ET), composed of the Director of Programmes and the Director of Finance & Administration. A Strategic Leadership Team (SLT) advises the ET, composed of the Director of Programmes, Director of Finance & Administration, Team Leaders for Collaborative Learning, African Country Programmes and Global Policy, and two Senior Advisors (Strategic Processes and Sweden Engagement). In addition, LPI has Country Managers for its Kenya, Somalia, Ethiopia, Sudan and DRC programmes and a Programme Manager for its Horn of Africa Regional Programme (HARP).

The Institute has five main offices in Uppsala, **Sweden**; Nairobi, **Kenya**; Bukavu, **Democratic Republic of Congo (DRC)**; Addis Ababa, **Ethiopia**; Khartoum, **Sudan**; and Mogadishu, **Somalia**. Each office has a functional Senior Management Team (SMT) that reports to the ET.

In 2021, activities were carried out under eight peacebuilding programmes (Ethiopia, Kenya, DRC, Somalia, Sudan, Sweden, the Horn of Africa Regional Programme – HARP and Inclusive Peace in Practice - IPIP).

### **Significant events during the year**

The Covid-19 pandemic continued to affect the Institute at all levels. It pushed LPI to explore and invest in new ways of working given the risks faced by our staff, movement restrictions because of lockdowns with varying levels of restrictions within countries, and little international travel throughout the year.

The Crisis Management Team (CMT), made up of the President and the SLT, continued to meet biweekly to monitor the risks brought on by the pandemic. A Security Focal points team met monthly to review and update covid and security related issues.

The Uppsala office continues to provide technical input, control, support, and guidance in financial management, gender sensitivity, monitoring, evaluation, learning (MEL), programme development, safety and security management, strategic communications etc.

LPI adjusted the organisational structure in 2021 to realign the programmes more efficiently. The Director of Global Policy and Director of Knowledge and Learning roles were subsumed into the Programmes department. They are replaced by three new positions which report to

the Director of Programmes: the Team Leader for Africa Country Programmes (who line manages the Country Managers), the Team Leader for Collaborative Learning (who line manages the Collaborative Learning team), and the Team Leader for Global Policy (who line manages the HARP Manager and the IPIP team).

In 2021 the Knowledge and Learning Unit (KLU) became the Collaborative Learning Team (CLT). The CLT was established to ensure that LPI upholds its standards under its Strategic Priority 3, Knowledge and Learning to enhance practice. CLT's goal is to ensure LPI proactively generates and applies knowledge across its programmes for enhanced quality of its peacebuilding work through ongoing reflective practice and applied learning. The team serves several functions, including enhancing and quality assuring monitoring, evaluation and learning (MEL) and research processes, supporting the documentation of methods and models, coordinating and contributing to cross-organisational research efforts around thematic learning agendas, and supporting evidence-based design and development of programmes and projects. The Team Leader is based in Uppsala, Sweden; two Senior MEL Advisors support all programmes, one from Sweden and the second from the Nairobi office. Additional staff will be sought to bring expertise in resource mobilisation and proposal development, peacebuilding methods, capacity building and research.

## **Strategic Priorities**

### ***Strategic Priority 1: Civil society support and inclusive engagement for peace***

LPI supports civil society actors in their conflict transformation work, through capacity building and joint engagement in research and action.

### ***Strategic Priority 2: Policy engagement and awareness-raising***

LPI engages directly and in collaboration with others on awareness-raising and policy work. It strives to enhance awareness of civil society conflict transformation processes and raise pertinent policy issues deriving from the work in the field. Through this engagement, LPI seeks to invite and motivate influential actors to assume their responsibilities to promote justice and peace.

### ***Strategic Priority 3: Knowledge and Learning to enhance practice***

Through documentation and learning, LPI makes the knowledge and experiences of LPI and its partners available to peacebuilding practitioners and research communities. This is done in strategic partnerships with relevant local and international researchers, academic actors and peacebuilding practitioners. At the same time, LPI gathers relevant theories, research findings and experiences from other contexts and organisations and communicates them within LPI and to its partners.




## **Programme implementation 2021**

LPI's engagement in 2021 has focused on supporting local civil society organisations (CSOs) and universities, building strategic partnerships with national, regional, and international organisations and networks, and strengthening links with donors and international actors to support environments conducive to nonviolent conflict transformation. Participatory research plays an essential role in LPI's approach, both as a precondition for understanding the context of engagement and as a vehicle for transforming conflict.

LPI applies several mutually reinforcing strategies in its civil society support and broader conflict transformation work:

- **Promoting inclusive community-based peacebuilding processes with a long-term view**, with engagements driven by local partners and technically accompanied (and in many cases financially supported) by LPI.
- **Capacity strengthening**, including processes and methodologies of conflict transformation—such as Participatory Action Research (PAR); research methodology and methods; Sustained Dialogue (SD); Monitoring, Evaluation & Learning (MEL); mediation, negotiation, and organisational development—such as financial management and accounting, administrative skills and procedures, human resource management, leadership, organisational governance, resource mobilisation, including donor relations. Capacity strengthening responds to expressed and well-analysed needs of partners.
- **Policy engagement**, particularly at the local, national and regional levels; either by LPI alone or in collaboration with local, regional or international partners.
- LPI also has a specific commitment to **learning and reflection**, not least through its third Strategic Priority, knowledge and learning, and investment in documentation and monitoring and evaluation, which is being pursued across LPI's programmes, with support from the Knowledge and Learning Unit (renamed Collaborative Learning Team in 2021).
- Implementation of peacebuilding programmes needs **flexibility and adaptive programming** related to continuous context assessment of risks, challenges, and opportunities. A commitment to both **conflict sensitivity** and **results-based management** necessitates adaptive programming to ensure efforts continue to make effective and efficient contributions towards to overall goal of the programme.

Some of the highlights of the programme in 2021 include:

- In mid-2021, LPI started a new four-year programme in DRC with ten local partners.
- A new phase of the Horn of Africa Regional programme was launched in mid-2021, focusing on Transitional Justice and Peacebuilding, Borderlands, Climate-Conflict nexus, with Youth, Peace & Security as a cross-cutting theme, with funding from Sida.
- The Sustained Dialogue project in Ethiopia culminated in a rich evaluation experience, which found that after participating in the project, 90% of university students reported they would trust someone from a different ethnic or religious background compared to 50% at baseline. Learning from the evaluation has helped inform the future of LPI's efforts to promote peaceful university communities in Ethiopia.
- Sida extended LPI's Ethiopia Programme to the end of 2022, and the team is finalising a new strategy for 2023-2026 based on learning through a programme evaluation in 2022. 

- LPI re-registered in Sudan with the Humanitarian Aid Commission and set up a functioning office in Khartoum.
- LPI produced and disseminated a number of knowledge and learning products with the peacebuilding communities, including: What's the Password: Language and Exclusion in Global Peacebuilding, Evaluation Report Executive Summary, Compendium on Preventing and Countering Violent Extremism: Insights from the Horn, Building Peace Through Dialogue, Vi och dem? Om trygghet, tillit, och inkludering i Sverige and Lyssna- nu pratar vi! Unga om trygghet, tillit och inkludering i Sverige.

The Institute worked formally and informally alongside 75 local, national and regional organisations and over a dozen international organisations to engage with local communities in long-term peacebuilding processes across 21 states/regions/counties in Ethiopia, Somalia, Sudan, DRC, Kenya, and Sweden and engaged constituents, communities, government at different levels, and other conflict stakeholders.

## Future Developments

LPI will finalise its Strategic Plan for 2023-2027 in 2022.

Some of the key programmatic areas where LPI expects to see growth in 2022 include:

- With Canadian funding, LPI will launch a new process using participatory action research (PAR) for conflict transformation in Ethiopia.
- With EU funding, LPI will support Kenyan civil society in promoting peaceful elections in Kenya.
- Foundations are being laid cross-organisationally for LPI's Climate-Conflict nexus work, with additional funding from the United Nations Development Programme (UNDP).
- LPI will be exploring integrating trauma-informed practice into its peacebuilding work and operations.

In April 2022, the Swedish government announced that Sida will receive a sharp reduction in grants in 2022. For LPI, this will mean that some of the grants directly from Sida and those mediated through the Swedish Mission Council will be lower than expected. The reduction is due to the fact that the government will use part of the assistance for reception costs for Ukrainian refugees. It will not have a significant impact on the organisation as such, but will affect the programmes in Kenya, Sudan and Sweden and the IPIP.

## Donors and partners

LPI would like to express its deepest appreciation for its 50+ partners who have allowed us to work alongside them as they respond to violence and conflict in their communities.

LPI also expresses its warmest gratitude for the funds received and project support from its donors. In 2021, these included:

- Church of Sweden
- Church collections/donations
- Dexis Office of Transition Initiative (OTI)
- European Commission
- Swedish International Development Cooperation Agency (Sida)
- Swedish Mission Council
- United Nations Development Programme (UNDP)

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- Fredrich-Ebert-Stiftung
- Kingdom of Belgium, Federal Public Service, Foreign Affairs, Foreign Trade and Development Cooperation
- United Nations Peacebuilding Fund (UNPBF)
- Swiss Federal Departement of Foreign Affairs
- United States International Development Agency (USAID)
- United States Institute for Peace (USIP)
- Saferworld
- Children´s Mission
- Adam Smith Int

## **Staff**

LPI values and attaches critical importance to engaging a diverse staff reflecting different cultures, backgrounds, gender equity and expertise in its various offices. Over the course of 2021, LPI had 71 staff, 46% of whom were women and 54% men. Staff numbers include employees on fixed-term contracts and permanent contracts as well as long-term consultants and short-term interns.

LPI would like to express its gratitude to all its employees, interns and consultants for their excellent work in 2021. We sincerely appreciate our staff's outstanding commitment and positive attitude who continue to work in the challenging and often risky environments where LPI's programmes are implemented.

## **The financial development of the foundation**

All figures in thousands Swedish Kronor

<b>Year</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Income</b>	34 178	30 311	35 722	40 153	34 814	44 131	59 208	73 320	56 875	60 834
<b>Expenditure</b>	33 754	29 523	32 558	39 898	36 335	44 714	61 005	72 301	56 395	60 399
<b>Equity</b>	2 981	4 057	7 771	8 144	6 680	6 616	5 150	6 341	7 838	6 311

<b>Statement of Income and Expenditures</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Income</b>			
Project Grants	2	59 887	55 788
General Grants	3	936	1 056
Collections/Donations	4	12	20
Other Operating Income			10
<b>Total Income</b>		<b>60 834</b>	<b>56 875</b>
<b>Expenditures</b>			
Appropriation of Funds		-12 194	-14 725
External Costs		-18 407	-13 972
Personnel Costs	5, 6	-29 799	-27 699
Other Operating Costs		0	
<b>Total Expenditures</b>		<b>-60 399</b>	<b>-56 395</b>
<b>Operating Result</b>		<b>435</b>	<b>480</b>
<b>Other Financial Posts</b>			
Exchange Differences		-1 963	1 017
Interest Income		1	
<b>Total Financial Posts</b>		<b>-1 962</b>	<b>1 017</b>
<b>Net Result for the year</b>		<b>-1 527</b>	<b>1 497</b>



<b>Balance Sheet</b>	<b>Note</b>	<b>2021-12-31</b>	<b>2020-12-31</b>
<b>Assets</b>			
<b>Current Receivables</b>			
Other Receivables		1 513	323
Prepaid Expenses and Accrued Income	7	4 688	6 065
<b>Total</b>		<b>6 201</b>	<b>6 388</b>
Cash and Bank		22 867	13 245
<b>Total Current Assets</b>		<b>29 067</b>	<b>19 633</b>
<b>Total Assets</b>		<b>29 067</b>	<b>19 633</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Earmarked Equity		2 000	2 000
Restricted Equity		10	10
Unrestricted Equity		4 301	5 828
<b>Total Equity</b>		<b>6 311</b>	<b>7 838</b>
<b>Provisions</b>	8	1 150	1 351
<b>Current Liabilities</b>			
Accounts Payable		319	93
Current Tax Liabilities			17
Other Current Liabilities		1 238	465
Liability received not used grants	2	17 997	8 095
Accrued Expenses and Deferred Income	9	2 052	1 774
<b>Total Current Liabilities</b>		<b>21 607</b>	<b>10 444</b>
<b>Total Equity and Liabilities</b>		<b>29 067</b>	<b>19 633</b>

**Change of Equity**

	Organisational Capital	Unrestricted Equity	Restricted Equity	Total
Opening Balance 2020-01-01	10	4 331	2 000	6 341
Net Result for the year		1 497		1 497
Closing Balance 2020-12-31	10	5 828	2 000	<b>7 838</b>
Opening Balance 2021-01-01	10	5 828	2 000	<b>7 838</b>
Net Result for the year		-1 527		-1 527
Closing Balance 2021-12-31	10	4 301	2 000	<b>6 311</b>

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## **Note 1 Accounting and valuation principles**

### **Amounts in 1 000 SEK**

#### **Accounting Principles**

"The annual report has been prepared in accordance with the Swedish Annual Accounts Act (1995:1554) and the general recommendation of the Swedish Accounting Standard Board BFAR 2012:1 (K3). The accounting principles are unmodified from previous year, unless otherwise stated."

#### **Receivables**

Receivables are recorded with the amount that after an individual evaluation is expected to be paid

#### **Fixed assets**

"Fixed assets are declared at acquisition value, minus any depreciation and devaluation. Costs that can be directly associated with the acquisition of an asset are included in the acquisition value. Costs for maintenance and upkeep are booked as expenses.

Inventory, machinery and other equipment bought in projects are expensed at time of purchase. Inventories whose acquisition value is below 50% of the price base amount are, based on assessment of materiality, direct expensed.

A depreciation analysis always occurs for such assets that no longer fulfill the requirements to be defined as fixed assets. According to K3, no reclassification shall be done.

Fixed assets are depreciated systematically over the asset's estimated lifespan. When the amount of depreciation is calculated, the assets residual value is considered. Depreciation is linear.

The following depreciation times are used:

Other inventories – 5-10 years"

#### **Interest**

Interest credited donors is accounted directly as debt and is not booked on the statement of income and expenditure.

#### **Revenue recognition**

Revenue is recognised to the actual value of the consideration received or receivable.

Gifts and donations are income obtained without agreement with the donor and where the donor does not require formal reporting.

Grants are income as a result of a contract and the donor usually require some form of feedback.

Gifts are usually recorded on a cash basis. To the extent that there are promises known at the balance sheet date of grants/gifts, they are recognised after individual assessment.

The project grants include grants that are destined for specific programmes/projects and associated with a condition requiring repayment obligation if the condition is not met.

The other contributions include contributions that are not bound to specific programmes/projects

Revenue recognition of grants is made when the foundation with reasonable certainty determines that repayment will not happen.

#### **Provisions**

The provisions referred to are obligations on the balance sheet date that is certain or likely but uncertain in amount or to the time when they are realizable.


#### **Appropriation of Funds**

This relates to expenses incurred by partner organisations within Life & Peace Institute-run projects.

#### **Other currencies**

Assets and liabilities in currencies other than SEK are valued at the exchange rate for the day of closing the books.

#### **Restricted Equity**

The post Restricted Equity consists of donations not yet utilized and other restricted equity. See the Change of Equity Report. 

<b>Note 2 Project Grants</b>	<b>2021-12-31</b>	<b>2020-12-31</b>
<b>Project Grants Utilized during the year</b>		
Sida, Sweden	41 818	34 863
European Commission	1 983	4 611
Swedish Mission Council	7 232	5 053
Somalia Stability Fund	785	3 274
USAID	63	1 117
Bread for the World, Germany	0	
Internal Funding	0	
Church of Sweden, International Department	969	811
Other Grants	325	
Friedrich Ebert Foundation	11	69
SaferWorld	1 213	718
SOAS	95	65
UN Peacebuilding Fund	4 674	3 957
Belgium MFA	717	1 250
<b>Total</b>	<b>59 887</b>	<b>55 788</b>
<b>Balanced Grants and Grants to be Repaid</b>		
	<b>2021-12-31</b>	<b>2020-12-31</b>
Swedish International Development Agency	13 018	5 649
European Commission	2 706	69
UN Peacebuilding Fund		
Swedish Mission Council	1 213	1 825
SOAS University	17	
USAID	260	481
Switzerland	618	
Friedrich Ebert Foundation	42	22
Children's Mission	4	
Social Change Initiative	61	
Grants to be repaid	58	50
<b>Total</b>	<b>17 997</b>	<b>8 095</b>
<b>Project Grants have been used for</b>		
	<b>2021</b>	<b>2020</b>
Kenya programme	-5 146	-3 205
Horn of Africa Regional programme	-10 437	-13 500
Somalia programme	-16 790	-19 893
Ethiopia programme	-7 400	-9 825
DRC programme	-12 276	-4 090
Global Policy programme	-3 883	-3 506
Sudan programme	-2 940	-1 803
Sweden-based programmes	-1 457	-1 064
<b>Total</b>	<b>-60 328</b>	<b>-56 886</b>

<b>Note 3</b>	<b>General Grants</b>	<b>2021</b>	<b>2020</b>
	Church of Sweden	300	300
	Church of Sweden, International Department	26	190
	Swedish Mission Council	457	566
	Other	152	
	<b>Total</b>	<b>936</b>	<b>1 056</b>

<b>Note 4</b>	<b>Collections/Donations</b>	<b>2021</b>	<b>2020</b>
	Other Collections/Donations	12	20
	<b>Total</b>	<b>12</b>	<b>20</b>

### **Note 5 Salaries and Other Remuneration by Country**

Salaries and other remuneration by country

<b>Sweden</b>	<b>2021</b>	<b>2020</b>
Executive Director	828	745
Other Employees	4 824	5 987
<b>Ethiopia</b>		
Employees	6 205	6 819
<b>Kenya</b>		
Employees	1 797	1 852
<b>Somalia</b>		
Employees	3 255	3 508
<b>DRC</b>		
Employees	3 166	986
<b>Sudan</b>		
Employees	1 038	61
Pension Costs	1 391	1 704
Social Fees	2 526	2 455
<b>Total Salaries and Remunerations</b>	<b>25 032</b>	<b>24 117</b>
Other Personnel Costs	4 767	3 582
<b>Total Personnel Costs</b>	<b>29 799</b>	<b>27 699</b>

**Note 6 Average Number of Employees by Country**

	2021			2020		
	Women	Men	Total	Women	Men	Total
Sweden	6	6	12	11	4	15
Ethiopia	8	12	20	7	15	22
Kenya	9	8	17	10	7	17
Somalia	2	3	5	2	3	5
DRC	4	7	11	0	4	4
Sudan	4	2	6	2	2	4
<b>Total</b>	<b>33</b>	<b>38</b>	<b>71</b>	<b>32</b>	<b>35</b>	<b>67</b>

**Gender balance of the Board and Senior Leadership**

	2021			2020		
	Number on Closing Date			Number on Closing Date		
	Women	Men	Total	Women	Men	Total
Board Members	6	3	9	6	3	9
Strategic Leadership Team	6	2	8	5	2	7

**Note 7 Prepaid Expenses and Accrued Income**

	2021-12-31	2020-12-31
Prepaid Rent	375	89
Accrued Income	1 045	3 103
Transfers to Partner Organisations	2 067	1 966
Other Items	1 201	907
<b>Total</b>	<b>4 688</b>	<b>6 065</b>

**Note 8 Provisions**

	2021-12-31	2020-12-31
Provision for severance payment in Ethiopia	598	473
Provision estimated taxes employees abroad	552	878
<b>Total</b>	<b>1 150</b>	<b>1 351</b>

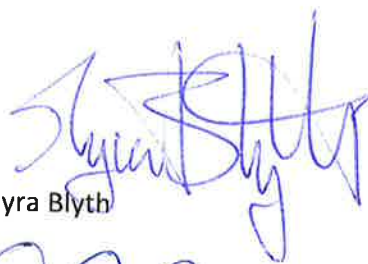
**Note 9 Accrued Expenses and Deferred Income**

	2021-12-31	2020-12-31
Accrued Holiday Pay including Social Fees	807	885
Other Items	1 246	890
<b>Total</b>	<b>2 052</b>	<b>1 774</b>

Uppsala 2022-05-21



Gustaf Ödquist  
President



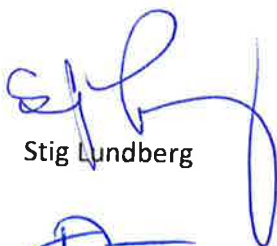
Myra Blyth



Angela Muvumba Sellström



Stein Erik Horjen



Stig Lundberg



Emmah Njoki Wamai



Shamsia Ramadhan

John Katunga Murhula



Nada Mustafa Ali

Our audit report was submitted 2022-05-31

Öhrlings PricewaterhouseCoopers AB



David Axelson-Fisk  
Auditor



Maria Wigenfeldt  
Authorised Auditor

*The Foundation Life and Peace Institute*  
*Organisation number: 817602-2302*

**Uppsala 2022-05-21**

**Gustaf Ödquist**  
**President**

**Angela Muvumba Sellström**

**Stig Lundberg**

**Shamsia Ramadhan**

**Nada Mustafa Ali**

**Our audit report was submitted 2022-**

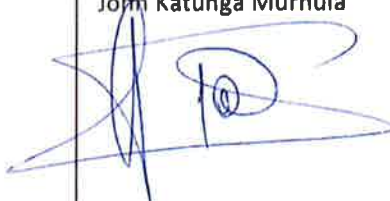
  
**David Axelson-Fisk**  
**Auditor**

**Myra Blyth**

**Stein Erik Horjen**

**Emmah Njoki Wamai**

**John Katunga Murhula**



**Öhrlings PricewaterhouseCoopers AB**

  
**Maria Wigenfeldt**  
**Authorised Auditor**



# Auditor's Report

To the Board of Directors of Stiftelsen Liv- och Fredinstitutet (Life and Peace Institute), corporate identity number 817602-2302

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## Report on the annual accounts

### *Opinions*

We have audited the annual accounts of Stiftelsen Liv- och Fredinstitutet (Life and Peace Institute) for 2021.

In our opinion, the annual accounts have been prepared in accordance with the Annual Accounts Act and present fairly, in all material respects, the financial position of Stiftelsen Liv- och Fredinstitutet (Life and Peace Institute) as of 31 December 2020 and of its financial performance for the year then ended in accordance with the Annual Accounts Act. The administration report is consistent with the other parts of the annual accounts.

### *Basis for Opinions*

We conducted our audit in accordance with International Standards on Auditing (ISA) and generally accepted auditing standards in Sweden. Our responsibilities under those standards are further described in the *Auditor's Responsibilities* section and the *Co-auditor's Responsibilities* section, respectively

We are independent of the association in accordance with professional ethics for accountants in Sweden. I as Authorized Auditor have fulfilled my ethical responsibilities in accordance with these Requirements.

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

### *Responsibilities of the Board of Directors*


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

In preparing the annual accounts, the Board of Directors is responsible for the assessment of the association's ability to continue as a going concern. It discloses, as applicable, matters related to going concern and the use of the going concern basis of accounting. The going concern basis of accounting is however not applied if the administrator intends to liquidate the association, to cease operations, or have no realistic alternative but to do so.

### *Authorized Auditor's responsibilities*

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

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

- I identify and assess the risk of material misstatement in the annual accounts and consolidated accounts, whether due to fraud or error, design and execute audit measures based, amongst other things, on these risks and obtain audit evidence which is sufficient and appropriate to comprise the basis of my opinion. The risk
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for failing to identify material misstatements arising due to fraud is greater as regards a material misstatement due to error, as fraud can include engagement in collusion, forgery, intentional omission, incorrect information or disregard of internal control.

- I obtain an understanding of that portion of the Foundation's internal control having significance to my audit to design audit measures which are appropriate with regard to the circumstances, but I do not express an opinion on the effectiveness of the internal control.
- I evaluate the appropriateness of the accounting policies applied and the reasonability of the administrator's estimations in the accounts and associated disclosures.
- I test the appropriateness of the Board of Director's application of the assumption of going concern in preparing the annual accounts. I test, based on the audit evidence obtained, whether there are significant factors of uncertainty referring to such events or circumstances that can lead to significant doubt as to the association's capacity to continue its operations. If I come to the conclusion that there are significant factors of uncertainty, I am required to provide a statement in the Auditor's Report, noting that the disclosures in the annual accounts involve factors of uncertainty, provided that such information is insufficient, modifying my opinion regarding the annual accounts. My conclusions are based on the auditor's evidence obtained up until the date of the Auditor's Report. However, future events or circumstances can imply that the Foundation can no longer continue its operations.
- I evaluate the overall presentation, structure and content of the annual accounts, including the disclosures, and if the annual and consolidated accounts reflect the underlying transactions and events in a manner providing a true and fair view.

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

### *Co- Auditor's responsibilities*

My objectives are to carry out an audit under the Audit Act and thus according to good auditing practice in Sweden. My goal is to obtain a reasonable degree of certainty as to whether the annual accounts have been prepared in accordance with the Annual Accounts Act and if the annual accounts give a true and fair view of the organization's result and position.

## **Report on other legal and regulatory requirements**

### *Opinion*

In addition to our audit of the annual accounts, we have also audited the administration of the Board of Directors of Stiftelsen Liv- och Fredsinstitutet (Life and Peace Institute) for 2021.

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

### *Basis for Opinion*

We conducted the audit in accordance with generally accepted auditing standards in Sweden. Our responsibilities under those standards are further described in the *Auditor's Responsibilities* section. We are independent of the association in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

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

### *Responsibilities of the Board of Directors*

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

### *Auditor's responsibility*

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

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

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

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

Uppsala 31 of May 2022

Öhrlings PricewaterhouseCoopers AB



Maria Wigenfeldt  
Authorized Public Accountant

Uppsala,



David Axelson-Fisk