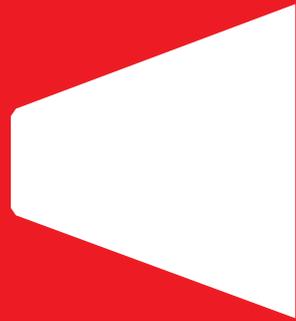




LEFT INTERNATIONAL FORUM

Annual Report

2020



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Foreword

The pandemic posed a huge challenge to the entire world in 2020, and that included the operations of the Left International Forum and its partners. There was a greater need for digitalisation, something that most of our partners coped with very well. In many cases, digitalisation has had a positive impact, enabling more people to be actively involved, for example. Unfortunately, the reverse is also true, since the requirements for digital equipment have hindered participation in our partners' training sessions and various other activities. We agree with our partners that digitalisation has created new opportunities. At the same time, we are also aware that the exclusion that has resulted must be addressed to prevent social divisions from becoming even more pronounced, both nationally and globally.

In 2020, repression increased in the countries where the Left International Forum is active. Many governments have used the pandemic as an excuse to violate human rights, as clearly exemplified by increased military presence and greater military violence. National anti-terrorism laws have been voted through that allow for increased repression against left-wing movements and other social movements.

There are also governments that have wanted to see changes in the constitution to prevent left-wing parties or parties representing marginalised groups from participating in elections. All the partners of the Left International Forum also report a sharply deteriorating economy with greater unemployment as a result of the pandemic.

The Left International Forum continued to strengthen its organisational capacity during 2020. The staffing of the office was increased with two external consultants being engaged to develop a new visual identity and theory of change in 2021. Office staff have undergone training linked to the programme activities and the Board has adopted several new policy documents. At the end of the year, the Left International Forum became a member of ForumCiv and it joined CONCORD Sweden in early 2021. This provides a greater opportunity to collaborate with other civil society organisations in order to advocate for a democratic and equal world with respect for human rights and freedoms.



In Solidarity,

Johanna Eliasson
Chairperson

Nike Dahlskog
Secretary General



Annual Report

Starting point for the organisation

During the year, the Left International Forum worked with programme activities funded by Sida in order to support partners who work for increased political participation of women and young people from marginalised groups. The work has been based on our world view that is founded on the following beliefs:

- There is an uneven distribution of resources that causes poverty. Those most affected by poverty are women and young people from marginalised groups.
- Power is concentrated in the hands of a small, traditional elite, while poor people, in particular women and young people from marginalised groups, are rarely represented in politics.
- Left-wing parties and other civil society organisations often have low administrative capacity and a lack of resources, as well as limited cooperation with other political parties and movements with similar ideologies.

By supporting political parties and other civil society organisations that base their activities on popular participation with a focus on women and young people from marginalised groups, the right conditions are created for people with limited access to resources, as well as those who lack the power to organise themselves or demand their democratic rights to be upheld. When women and young people from marginalised groups are increasingly heard in political assemblies and there is a stronger civil society, more perspectives can be highlighted and greater demands can be made to bring about a change with a more equal power distribution. The support and activities of the Left International Forum are targeted at democratic movements – political parties, affiliated organisations or other organisations that share our ideology and perspectives on the problems we face, and work to improve women's and young people's

opportunities to participate and influence societal development. Within the Swedish left-wing movement, there is great knowledge and experience of societal change and advocacy work. With this experience, the Left International Forum supports partners in their efforts to give a voice to those whose rights have been violated, in order to create opportunities to make demands on political representatives, public authorities and companies.



The picture was taken during the Mesoamerican School arranged by REMADE. Photo: Ivania Guevara

Democracy and strong civil society

In 2020, the Left International Forum has continued to methodically reach out to the most marginalised groups, as well as small political parties and organisations that help women and been done based on a conviction that democracy entails more than general elections and elite struggles for political space, and that it is the space given to public participation that opens up for democratic development and political involvement. Democratization processes are often linked to things like the organisation of human rights in local neighbourhood movements, women's movements, agricultural collectives and environmental movements.





Bild tagen under Mesoamerican School arrangerad av REMADE. Foto: Ivania Guevara

When citizens come together and pursue common agendas on equal terms, it improves the level of political commitment, while also defining a political direction. Thus, the work of developing local democracy is important for the democratisation process, as well as the perceptions and expectations of democracy, and the representation of people in decision-making positions.

The pandemic has led to a shrinking space for civil society and human rights defenders. All of the Left International Forum's partners have reported increased militarisation, as well as governments' increasingly authoritarian attitudes towards citizens through state-sanctioned violence and repression. In one of the countries where the Left International Forum operates, national anti-terrorism laws have been voted through that allow for increased repression of left-wing movements and other social movements. Others political regimes have sought to amend constitutions to prevent left-wing parties or political parties representing marginalised groups from being able to participate in elections.

Outcomes

In 2020, the Left International Forum has had six partners, two of which were operating as a network. In accordance with the goals and

interim goals set for the programme, activities have mainly focused on education and capacity development, with a special focus on women, women leaders and young people, especially from poor and marginalised sections of the population. Most activities have also focused on networking, experience-sharing and the dissemination of information. The thematic focus has been on gender equality, as well as participation, democracy and human rights. In order to include men in gender equality work, the activities have also been aimed at men, especially young men.

All of the Left International Forum's partners have extensive experience of conducting strategic work that seeks to make women and young people more active, and also to make it easier for women and young people to take greater responsibility within the party or organisation. Such efforts have continued in 2020. Work on forming strategic alliances with other civil society organisations, something many partners have worked on for a long time, has also continued in 2020. The work of creating alliances also aims to strengthen existing public opinion and advocacy work, as well as to form broad electoral alliances with a common agenda.

During the pandemic, the management of projects has become more decentralised, enabling more women and young people to take on bigger leadership roles, which has in turn changed views of their leadership.



Much of the work has been conducted through so-called “political schools”. These training sessions are targeted at specific groups covering topics such as human rights, equality, environmental and climate issues, as well as information on political structures and what it means to have a political mission. There has been plenty of room for discussion and collective learning, a method that lays the foundation for equality, but also shows that everyone, regardless of gender, ethnicity or education, has knowledge and experiences to share, from which everyone can learn.

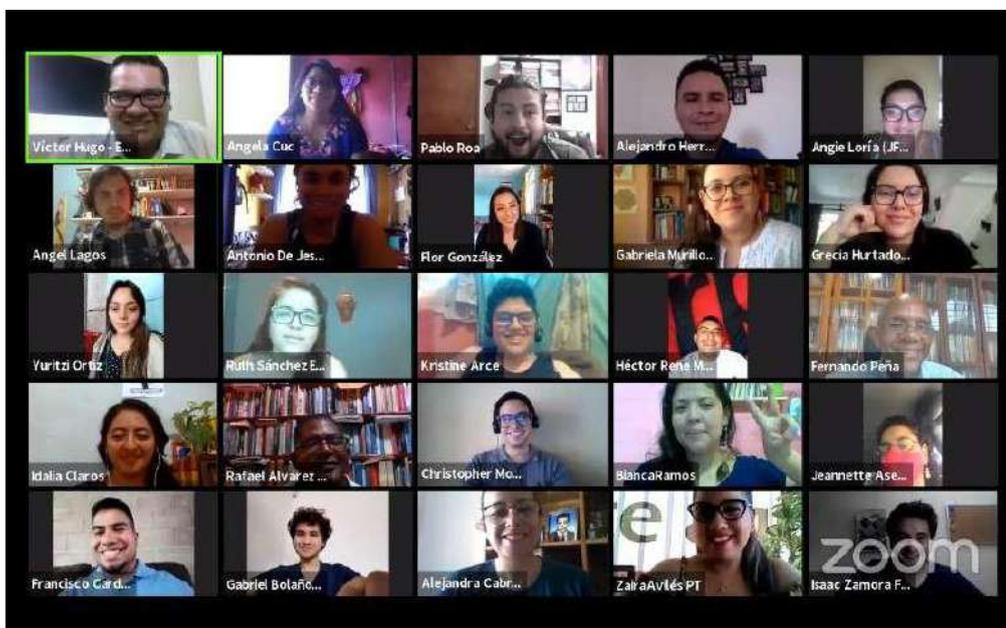
Despite the pandemic and subsequent restrictions, most activities have still continued, albeit in a modified form.

Although slightly fewer political trainings than planned were completed, the number of participants ended up being higher than planned.

During 2020, the operations of the organisation have also resulted in more active members, an expansion into new regions, more women and young people in positions of responsibility, as well as more diversified electoral lists and boards. The increase in membership numbers is largely due to women wanting to continue their involvement after their political training. Yet there has also been an influx of women from partners who have not been active before, as well as cities and regions where a partner has not been active in the past.

1558 women
&
932 young
people

Have undergone
political training
in 2020



The picture was taken during the First Mesoamerican Seminar organised by REMADE. Foto: Ivania Guevara

Effects of digitalisation

In 2020, the activities of most of our partner organisations have largely been conducted digitally, with physical outreach activities whenever possible. Digitalisation has brought both challenges and new opportunities. One partner organisation reported that restrictions had meant that they were no longer able to manage their operations from a central location. Instead, more women and young people in local communities stepped forward to take charge of activities. Their partner organisation will now implement permanent structures to further facilitate women’s and young people’s leadership. Another partner, whose operations span a large region,

experienced a boost from digitalisation. Without the need for costly and time-consuming travel within the region, they could focus on efficient meetings that brought members of the network together and created greater coherence in the joint.

Digitalisation has also been challenging with respect to inclusion and participation. Many people have not had adequate equipment or internet connectivity to be able to participate in digital activities. One partner organisation also highlighted the fact that when women were forced to stay at home more, participation became more difficult for them. This can partly be explained by patriarchal family traditions, but many also report that it has been hard for



women to find a secure place at home to engage in activities aimed at strengthening the role and position of women.

We agree with our partners that digitalisation has certainly opened up new opportunities. However, we also see that the exclusion caused by digitalisation must be addressed, so as not exacerbate social divisions, both nationally and globally.

Environment and climate

In accordance with Agenda 2030 and the Global Goals, the Left International Forum believes that the societal challenges facing the world are closely interconnected and cannot be tackled individually. Our work on promoting inclusion and justice is reflected in many of the Global Goals, and in our partner's efforts and outcomes.

All of the Left International Forum's partners have included environmental and climate issues in their training sessions during 2020, linking them to democracy, women's rights and other social problems that arise when corporate interests go before people's living conditions.

Many of our partners work with issues relating to land and water. The consequences of an unequal distribution of water resources and the spread of the coal, mining and plantation industries affects women and marginalised groups the hardest. During the year, our partners have worked to shape public opinion and have engaged in advocacy in order to draw attention to the consequences of widespread monocultures, as well as the fact that farm workers and small plantations are being sidelined. The issue is closely linked to representation in politics, where those who are worst affected by the climate crisis are also those who are most underrepresented in the political sphere.

Several of our partners have entered into networks with other organisations to jointly shed light on issues relating to the climate and the environment. Here, issues such as waste incineration, mining and coal production have been highlighted, and calls for climate justice have been made.





Administration Report

Objective

Objective clause from the Left International Forum's Statute 2020:

31 The Left International Forum works to shed light on global injustices and to influence the structures that create a skewed distribution of resources, power and rights in the world.

32 The Left International Forum works to support and promote the establishment of free and democratic organisations that work to promote public influence, global justice and common security. This is done through solidarity and equal cooperation in projects that aim to:

- increase respect for human rights and freedoms
- combat oppression, exploitation and gender discrimination
- stimulate democratic processes
- promote ecologically sustainable development

Organisation

The Left International Forum is a party-affiliated solidarity organisation that envisions a democratic and equal world with respect for human rights and freedoms. The organisation is headed by the Swedish Left Party. The Left Party's Steering Committee is the organisation's highest decision-making body that determines statutes and elects a board with a responsibility to strategically govern the Left International Forum, and to ensure that statutes and policy documents are being complied with. The Board is in charge of appointing and handling the employer responsibility of the Secretary General. The Secretary General in turn is responsible for all other members of staff. Members of the organisation are the elected members of the organisation's Board. The Left International Forum has an office with two employees. The office is located on Kungsholmen in Stockholm, where office space is rented by the Left Party.

Board structure and activities in 2020.

In 2020, the Board has been comprised of nine people, with seven full members and two deputies.

Ten board meetings were held during the year, of which nine were conducted digitally via Teams due to the restrictions that limited the possibility of physical meetings. The Board has appointed a working committee consisting of a chairperson, a first and second deputy chairperson and a permanently co-opted secretary general. The Working Committee has held meetings between the board meetings to make decisions delegated to them, and to follow-up on and plan the board meetings. The Working Committee has held eleven meetings during the year. Minutes have been taken during all of the meetings held by the Board and the Working Committee, and these have been shared within the organisation.

The Board has adopted a two-year plan in 2020, as well as a risk analysis with associated risk management, basic policies on whistleblowing, integrity, confidentiality and communication, as well as a code of conduct. The organisation's statutes were updated and adopted by the Left Party's Steering Committee at the end of the year. The Board decided to engage two external consultants to develop a new visual identity and theory of change for the Left International Forum. This work was completed in 2021. Both processes have made important contributions to the discussions that the Board has commenced concerning the organisation's identity and operations.

In 2020, the Board decided to develop a new visual identity and theory of change with the help of external consultants.





Staff

In 2020, the office was staffed by a full-time Secretary General (100%), a part-time Controller (50%) from September to December, and two trainees. The Controller position was upped to 75% from 1 January 2021 and the title was changed to Strategic Programme Advisor. In addition to previous areas of responsibility, the role then also included project management concerning financial management, follow-up and evaluation. In 2020, staff participated in financial training and Sida Härnösand's "Result Based Management" course. In early 2021, they also participated in Sida Härnösand's "People and Planet: Gender, Environment and Climate in the 2030 Agenda", as well as Sida Härnösand's "Anti-corruption: Risk, Detection and Investigation" in May 2021. In 2020, the organisation's Secretary General commenced a year-long management training programme run by the Left Party.

The pandemic also restricted staff from working at the organisation's office on Kungsholmen. A risk analysis linked to the working environment, work equipment and workload was made to ensure that both employees and trainees had access to an ergonomic working environment at home, and that the workload was reasonable.

The Left Party also facilitated the purchase of required equipment, as well as its transport from the office to people's homes. Even though there was much less social contact during the year, employees and trainees felt that functional routines could be maintained and bigger tasks could be resolved using digital tools.

Risk factors

The Left International Forum's Board has adopted a risk analysis that was put together by both the Board and members of staff. During the year, the risks were followed up according to an agreed management system. In 2020, there has been a special focus on the administrative capacity of both the Left International Forum and its partners, project management, financing and the transfer of funds, as well as on digital development. The Left International Forum's activities are currently completely dependent on funding from Sida. During the year, additional financiers were identified. The work with broadened funding is particularly important since the support that Sida provides to party-affiliated organisations will be open to competition from 2023, whereas it has previously been governed by the parent parties' seats in national elections. This exposure to competition means there are opportunities for increased Sida financing, but also risks there being a reduction in funding or



no support at all from 2023 onwards. The indications are that our current funding will be remain intact during 2021 and 2022.

Like many other civil society organisations, the Left International Forum found it more and more difficult to make overseas payments during the year. Swedish banks are becoming increasingly restrictive in regard to the countries to which their customers are allowed to make transfers. This has meant that the Left International Forum has spent a great deal of time in 2020 to finding a workable solution to this problem. While a satisfactory solution is now in place, there is a continued high risk in view of the developments taking place in the world, both in terms of how Swedish banks' policies develop, but also linked to the fact that the democratic space is shrinking worldwide and limiting civil society's scope for action through repressive laws, threats, harassment and aggravated bureaucracy.

Digitalisation has increased the already existing risks for the Left International Forum

and, above all, for our partners who work with issues that are risky and where activists are particularly exposed to threats. During the year, the Left International Forum developed security routines for classified projects and for digital communication.

Membership in other organisations

At the end of 2020, the Left International Forum became a member of ForumCiv and at the beginning of 2021 it joined CONCORD Sweden. Both networks will be used to reinforce knowledge and exchange experiences, and are seen as an opportunity for the Left International Forum to play a larger role in public debate in Sweden. In 2021, international networks will be evaluated for further collaboration and learning.



Have become members of

CONCORD
SVERIGE

&

FORUMCIV.



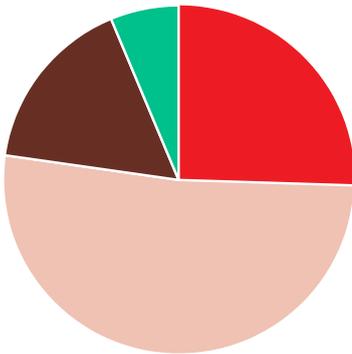


Financial Statement

In 2020, the total operating income for the Left International Forum amounted to SEK 5,093,532 including a budget surplus of SEK 516,032 for 2019. Total operating costs amounted to SEK 2,457,451. This positive outcome has largely been due to the difficulties experienced by both the Left International Forum and its partners in carrying out activities as planned during the pandemic. Consequently, the Left International Forum has not been able to use the total funding received from Sida.

theory of change for the organisation in 2021. A feasibility study for a pilot project in sub-Saharan Africa with a planned start in 2022 has also been funded. Sida has also granted funding for technical support to the Left International Forum's partners in order to improve their ability to manage their operations digitally. Salary costs for the position of Strategic Programme Advisor¹, as well as remuneration of the Chairperson², will also be covered in 2021 and 2022 by funds left over from the programme period³.

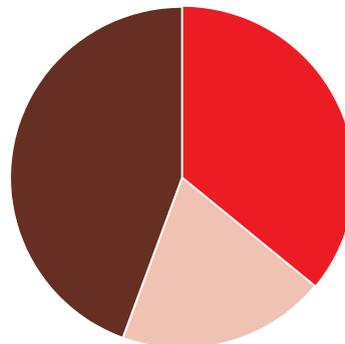
Distribution of income



- Payments to partners
- Remaining funds
- Staff salaries
- Other administration

The funds that covered the 2020 development initiatives have mainly been distributed between political schools, networking and experience exchange, as well as campaigns.

Distribution of funding



- Political schools
- Campaigns
- Networking & experience exchange

Due to the positive budget result for 2020, the Left International Forum has engaged in dialogue with Sida about ways to use the remaining funds for 2019 and 2020 in 2021 and 2022. Sida agreed to earmark SEK 477,500 of the SEK 516,032 from 2019 for capacity development during the course of 2020-2022. As a result of this dialogue with Sida, two consultants have also been engaged to develop a new visual identity and

2021 is the penultimate year of the agreement that the Left International Forum initially concluded with Sida for the organisation's programme activities in 2019 – 2020, an agreement that was later extended to 2022. Consequently, the organisation will be undertaking an application process in 2021 and 2022 which will hopefully generate a new long-term agreement with Sida for continued financial security and stability.

1. The part-time (50%) position of Controller appointed in September 2020 extended to 75% on 1 January 2021, and the title of the role was changed to Strategic Programme Advisor.

2. Since 1 January 2020, the Left International Forum has been paying fees to the organisation Chairperson of up to 20% of the salary of a secretary general.

3. It is to be noted that the remuneration for the Chairperson is covered by remaining funds, but not by those earmarked by Sida for capacity development.



Budget 2020

Costs	Budget-SEK	Outcome-SEK
Payments to partners	2,334,000	1,299,011
Travel costs	270,000	15,268 ⁴
Salary costs 150%	1,100,000	838,014 ⁵
Board	229,250	30,726
Consultancy fees	109,000	-
Auditing	100,000	116,000
Project management	248,250	36,461 ⁶
Total	1,786,500	1,021,201
Office rent	70,000	-
Office supplies	10,000	6,104
Data communication	2,000	8,535
Insurance	3,000	2,157
Accounting services	100,000	61,604
Banking fees	2,000	2,200
Exchange Rate/Banking Fees		43,371 ⁷
Consumables		2,000
Total	187,000	121,971
Total Costs	4,577,500	2,457,451

4. The amount of SEK 15, 268 refers to an invoice entered in 2020 for a trip made in 2019.

5. The Left International Forum has had one full-time employee in 2020 and one part-time employee between 1 September and 31 December 2020.

6. The amount of SEK 36, 461 covers project management for training at the office and a trip linked to Left International Forum programme activities.

7. The amount of SEK 43, 371 SEK concerns the exchange rate and bank fees for two returned international payments, of which one payment was transferred a second time and thus incurred additional fees.



Annual Accounts

for

The Left International Forum

802404-5836

Financial Year

1 Jan 2020 – 31 Dec 2020



The Left International Forum
802404-5836

1

Income statement

<i>Amount in SEK</i>	<i>Note</i>	<i>1 Jan 2020- 31 Dec 2020</i>	<i>1 Jan 2019- 31 Dec 2019</i>
Income			
Funding		<u>2,457,450</u>	<u>3,156,043</u>
Total income	Note 2	2,457,450	3,156,043
Operating costs			
Funding provided		-1,342,381	-1,746,194
Other external costs		-277,055	-563,240
Staff costs		<u>-838,014</u>	<u>-846,609</u>
Total operating costs		-2,457,450	-3,156,043
Operating profit		0	0
Financial items			
Profit after financial items		0	0
Year-end appropriations			
Profit before tax		0	0
Taxes			
Year's outcome		0	0



The Left International Forum
802404-5836

2

Balance Sheet

<i>Amount in SEK</i>	<i>Note</i>	<i>31 Dec 2020</i>	<i>31 Dec 2019</i>
ASSETS			
Current assets			
Current receivables			
Other receivables		<u>216,193</u>	<u>419,791</u>
Total current receivables	Note 3	216,193	419,791
Cash and bank			
Cash and bank		<u>2,568,938</u>	<u>1,290,299</u>
Total cash and bank		2,568,938	1,290,299
Total current assets		2,785,131	1,710,090
Total assets		2,785,131	1,710,090
 Equity and Liabilities			
Organisation equity			
Equity		18,742	876,387
Withdrawals during the financial year		0	- 857,645
Net result		<u>0</u>	<u>0</u>
Total equity		18,742	18,742
Current liabilities			
Accounts payable	Note 4	3,997	0
Other liabilities	Note 5	2,668,642	1,398,262
Accrued expenses and prepaid income	Note 6	<u>93,750</u>	<u>293,086</u>
Total current liabilities		2,766,389	1,691,348
Total equity and liabilities		2,785,131	1,710,090



The Left International Forum
802404-5836

Notes

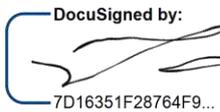
Amounts in SEK unless otherwise stated.

Note 1 Accounting principles

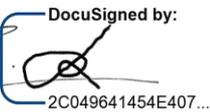
The annual accounts have been accordance with the Swedish Accounting Act on annual accounts and the Swedish Accounting Standards Board General (BFNAR 2017:3) on annual accounts.

Signatures

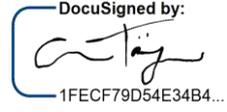
Stockholm, 27 February 2021

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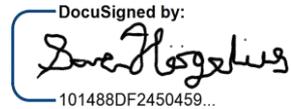
Johanna Eliasson
Chairperson

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Jonas Kårlin
Deputy Chairperson

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Caroline Täljebblad
Second Deputy Chairperson

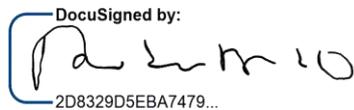
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Sara Högelius
Member

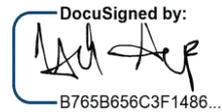
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Amra Bajric
Member

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Rodrigo Arce
Member

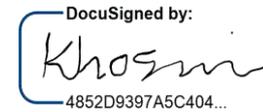
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Yekbun Alp
Member

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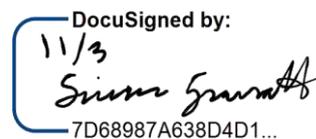
Peter Butros
Member

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Babak Khosravi
Deputy member

Our audit report has been submitted on

Dillon AB

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Simon Granath
Authorised Public Accountant





Notes

Note 1. The annual accounts have been prepared in accordance with the Swedish Accounting Act on annual accounts and the Swedish Accounting Standards Board General Principles (BFNAR 2017: 3) on annual accounts.

Note 2. The amount of SEK 2,457,450 is listed as a grant and this covers the total operating cost for 2020. Funds paid by Sida but not used in 2020 operations are listed below as a liability.

Note 3. The amount of SEK 216,193 includes SEK 190,632 of remaining funds from one of our partners for 2019 operations, funds that they have the opportunity to use during the programme period 2021 - 2022, as well as SEK 25,561 which is the closing balance on the tax account with the Swedish Tax Agency.

Note 4. The amount of SEK 3,997 derives from an invoice received in 2020 that was paid in 2021. It is therefore listed as accounts payable.

Note 5. The amount of SEK 2,668,642 is the debt that the Left International Forum owes Sida for funds not used in addition to current receivables.

Note 6. The amount of SEK 93,750 concerns accrual expenses for annual accounts and audit for 2021.



Auditor's Report

To the Board of the Left International Forum

Corporate ID Number: 802404-5836

Report on the Annual Accounts

Statement

We have performed an audit of the accounts of the Left International Forum for the financial year 2020.

It is our opinion that the annual accounts have in all material respects been prepared in accordance with Swedish Accounting Act.

Basis for statement

We performed the audit in accordance with International Standards on Auditing (ISA) and generally-accepted auditing standards in Sweden. Our responsibilities in accordance with these standards are described in more detail in the section entitled *Auditor responsibility*. In accordance with good auditing practice in Sweden, we are independent in relation to the organisation, and have otherwise also fulfilled our professional ethical responsibility in accordance with these requirements.

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

Board responsibility

The Board is responsible for ensuring that the annual accounts are prepared, and that the Swedish Accounting Act is applied in the preparation thereof. The Board is also responsible for the internal controls deemed necessary to prepare annual accounts that do not contain any material errors, be they due to irregularity or mistake.

When preparing the annual accounts, the Board is responsible for assessing the organisation's ability to continue its operations. It discloses, where applicable, conditions that may affect its ability to continue operations and to apply the assumption of continued operation. However, the assumption of continued operation is not applied if the Board intends to liquidate the entity, cease operations or cannot supply a realistic alternative to these.

Auditor responsibility

Our goal is to achieve a reasonable degree of certainty as to whether the financial statements as a whole contain any material errors, be they due to irregularity or mistake, and to provide an audit report that includes our statement. Reasonable certainty is a high degree of assurance, but is no guarantee that an audit performed in accordance with ISA and good auditing practice in Sweden will always detect material errors if they exist. Errors may occur due to irregularity or mistake, and are considered significant if they can reasonably be expected to influence, either individually or together, the financial decisions that users make on the basis of the annual accounts. As part of an audit according to ISA, we use our professional judgment and maintain a professionally-sceptical attitude throughout the audit. Moreover:

- We identify and assess the risks of material misstatement in the financial statements, be they due to irregularity or mistake, we design and perform audit procedures based on these risks and we obtain audit evidence that is sufficient and appropriate to form the basis of our statement. The risk of not detecting material error due to irregularity is higher than for material error due to mistake, as irregularities may involve collusion, forgery, intentional omission, incorrect information or breach of internal controls.

- We gain an understanding of the part of the entity's internal controls that is important for our audit in order to design audit measures that are appropriate in the circumstances, but not to comment on the effectiveness of the internal controls.

- We evaluate the appropriateness of the accounting principles applied, as well as the reasonableness of Board estimates in the accounts and related disclosures.

- We draw a conclusion on the appropriateness of the Board using the assumption of continued operation in the preparation of the annual accounts. We also draw a conclusion, based on the audited evidence obtained, on whether there is any significant element of uncertainty relating to such events or circumstances that may lead to significant doubts about the organisation's ability to continue its operations. If we conclude that there is a significant degree of uncertainty, we must draw attention to any information in the annual accounts deemed to be significantly uncertain or, if such information is insufficient, modify our statement on the annual accounts. Our conclusions are based on the audit evidence obtained up to the date of the audit report. However, future events or conditions may prevent an entity from continuing to operate.



- We evaluate the overall presentation, structure and content of the annual accounts, including the information provided, and whether the annual accounts provide a true and fair reflection of the underlying transactions and events.

Among other aspects, we must inform the Board of the planned scope, focus and timing of the audit. We must also notify the Board of any significant findings during the audit, including any substantial deficiencies identified in internal control.

Report on other requirements according to laws and other statutes

Statement

In addition to our audit of the annual accounts, we also performed an audit of the Board administration for the Left International Forum for the financial year 2020.

We recommend that the board members of the Left International Forum be discharged from liability for the 2020 financial year.

Basis for statement

We performed the audit in accordance with generally-accepted auditing standards in Sweden. Our responsibilities in accordance with these standards are described in more detail in the section entitled *Auditor responsibility*. In accordance with good auditing practice in Sweden, we are independent in relation to the organisation, and have otherwise also fulfilled our professional ethical responsibility in accordance with these requirements.

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

Auditor responsibility

Det är styrelsen som har ansvaret för förvaltningen.

Revisorns ansvar

Our goal regarding the audit of the administration, and thus our statement on discharge from liability, is to obtain audit evidence to allow us to assess, with a reasonable degree of certainty, whether a board member has, in any material respect, taken any action or committed any act of negligence that may give rise to liability for damages to the organisation.

Reasonable certainty is a high degree of assurance, but no guarantee that an audit performed in accordance with good auditing practice in Sweden will always detect measures or omissions that may give rise to liability for damages against the Left International Forum.

As part of an audit in accordance with good auditing practice in Sweden, we use our professional judgment and maintain a professionally-sceptical attitude throughout the audit. The audit of the administration is mainly based on the audit of the accounts. The additional audit measures that are performed are based on our professional assessment based on risk and materiality. Consequently, we have focused our review on such measures, areas and conditions that are essential to the activities and where deviations and violations would have special significance for the situation of the Left International Forum. We review and evaluate decisions made, information forming the basis for decisions, measures taken and other circumstances that are relevant to our statement of discharge from liability.

Signed in Malmö, on the date stated in my signature below.

Dillon AB

Simon Granath
Auktoriserad revisor



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