

2022 ANNUAL REPORT

AND FINANCIAL STATEMENTS
FROM NCA BOARD OF DIRECTORS



NORWEGIAN CHURCH AID
actalliance





*Drip irrigation of fields in Kambuwe, Mchinji, Malawi.
Photo: Håvard Bjelland/Norwegian Church Aid*

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STATEMENT OF FINANCIAL ACTIVITIES 2022

(NOK '000)

	Notes	2022	2021
INCOMING RESOURCES			
Institutional grants			
Norad - The Norwegian Agency for Development Cooperation		431,995	367,601
MFA - The Norwegian Ministry of Foreign Affairs		420,690	277,632
Other Norwegian government agencies		3,442	1,802
Administrative support from Norwegian government agencies		46,021	42,470
Subtotal Norwegian government agencies	2	902,148	689,505
UN - United Nations Programmes		233,055	115,801
ACT Alliance and other ACT sister organisations		44,521	62,881
Other organisations, foundations and institutions		40,958	23,657
Non-implementing private foundations and businesses		6,317	8,190
EU institutions		30,537	40,701
Non-Norwegian government agencies and embassies		29,748	28,981
Administrative support from UN, ACT and other institutions		23,413	10,247
Subtotal UN, ACT and other institutions	3	408,549	290,458
Total institutional grants		1,310,697	979,963
Donations			
Unrestricted donations		171,521	156,879
Restricted donations		48,611	6,204
Testamentary donations and legacies		8,904	17,866
Total donations	4	229,035	180,948
Investment income		(7,365)	11,726
Other incoming resources		13,069	13,776
TOTAL INCOMING RESOURCES		1,545,437	1,186,414
RESOURCES EXPENDED			
Costs of generating other donations			
Long-term development cooperation		883,068	651,684
Humanitarian assistance		495,656	391,936
Advocacy for global justice		46,875	40,033
Total international cooperation	5	1,425,600	1,083,654
Governance costs	6,7	81,516	52,183
TOTAL RESOURCES EXPENDED		1,567,526	1,183,935
NET INCOME (EXPENDITURE) FOR THE YEAR		(22,089)	2,479
Net movement in funds			
Transfer to (from) unrestricted funds		(46,083)	5,342
Transfer to (from) funds with internally imposed restrictions		1,487	
Transfer to (from) funds with externally imposed restrictions		22,507	(2,863)
Total net movement in funds	8	(22,089)	2,479

BALANCE SHEET AS PER 31 DECEMBER 2022

(NOK '000)	Notes	31.12.2022	31.12.2021
ASSETS			
Tangible fixed assets	9	59,330	48,887
Subtotal fixed assets		59,330	48,887
Stocks	10	1,346	3,071
Debtors	11	253,550	167,054
Investments	12	136,573	100,682
Cash at bank and in hand	15	169,949	297,173
Subtotal current assets		561,418	567,980
TOTAL ASSETS		620,748	616,867
FUNDS AND LIABILITIES			
Funds			
Unrestricted funds		141,364	187,447
Funds with internally imposed restrictions		1,487	
Funds with externally imposed restrictions		33,614	11,329
Total funds	8	176,465	198,776
Liabilities			
Accruals for pension liabilities	14	24,882	27,170
Total long-term liabilities		24,882	27,170
Project balances, advances from donor		298,575	293,555
Other short-term liabilities	15	120,826	97,367
Total short-term liabilities		419,401	390,921
Total liabilities		444,283	418,091
TOTAL FUNDS AND LIABILITIES		620,748	616,867

Oslo, April 28th 2023

 Tone Lindheim Chair of the Board	 Vegard Kolbjørnsrud Deputy chair of the Board	 Herberg Finnset Board member
 Ottar Mæstad Board member	 Juliet Young Board member	 Birgitte Moe Olsen Board member
 Kjetil Fretheim Board member	 Jørn Lemvik Board member	 Naja Amanda Lyng Møretro Board member
 Eirik Hjort Kirkerud Board member	 Johanne Walthinsen Board member	 Anna Strandenaes Board member
	 Dagfinn Høybråten Secretary General	

CASH FLOW STATEMENT 2022

<i>(NOK '000)</i>	2022	2021
Cash flow from operating activities		
Net incoming (outgoing) resources	(22,089)	2,479
Depreciation of fixed assets	(184)	19,521
Difference between pension contribution and current service costs	(2,287)	(6,073)
Changes in other current balance sheet items	(56,513)	37,289
Net cash inflow from operating activities	(81,073)	53,215
Cash flow from investing activities		
Purchase of tangible fixed assets	(30,901)	(25,916)
Disposal of tangible fixed assets	20,642	4,401
Change in net investment in financial assets	(35,891)	3,456
Net cash flow from investing activities	(46,150)	(18,059)
Net cash flow during the year	(127,223)	35,156
Cash at bank and in hand at Jan 1.	297,172	262,016
Cash at bank and in hand at Dec 31.	169,949	297,172
This consists of:		
Cash at bank and in hand	169,949	297,173



*Norwegian Church Aid's partner in Syria has rehabilitated toilets and sinks in schools on the outskirts of Damascus.
Photo: Håvard Bjelland/Norwegian Church Aid*

NOTES

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NOTE 1 ACCOUNTING PRINCIPLES

The annual accounts have been prepared in compliance with the Norwegian Accounting Act and Norwegian accounting standards for NGOs.

The main principles are:

CONSOLIDATION OF ACCOUNTS

Norwegian Church Aid's Head Office is located in Oslo, Norway. The organisation number with the Brønnøysund Register Centre is 951 434 353. In addition, NCA has several Country Offices abroad, and all the Country Offices' transactions are reflected in these consolidated financial statements.

RECEIVABLES AND LIABILITIES

Both long-term receivables and liabilities as well as current liabilities are valued at nominal value at the time of establishment.

FIXED AND CURRENT ASSETS

Investments in tangible fixed assets at Head Office are capitalised upon acquisition. Fixed assets are valued at historical cost less depreciation. Direct maintenance costs are expensed when incurred, while improvements are capitalised and depreciated accordingly. Booked value of assets are written down if the fair value is estimated to be lower than the booked value and the impairment is not expected to be temporary.

Fixed assets at the Country Offices are 100% written down upon purchase; reference is made to impairments in note 9. The reason for this is that the projects are short-term in nature and that there are risks involved both in the implementation of projects and the general context of the countries. It would therefore not be appropriate to depreciate the fixed assets over time.

FINANCIAL INVESTMENTS

NCA's investments are subject to active management and are regarded as current assets carried at fair value as of 31.12.

TAX

In accordance to Norwegian Tax Law Norwegian Church Aid is not considered taxable.

INCOMING RESOURCES

Incoming resources consist of institutional grants, donations, investment income and other incoming resources. Donations, both restricted and unrestricted, are recognised as income in the same period that they are earned. Restricted funds that are not spent in the accounting period are accounted as funds with externally imposed restrictions. Restricted funds from previous years used this accounting period are booked from funds with externally imposed restrictions; see note 13.

Funding with repayment requirements (i.e. institutional grants) is not recognised as income when received. Received funding is booked as a liability in the balance sheet until the funds are used for the activity the grant was intended for. The funding is recognised as income when the recipient has the legal right to the grant, which will be when the funds are actually used for the activity for which the funding was granted.

RESOURCES EXPENDED

Expenses are to the greatest possible extent directly attributed to the activities to which they belong. Resources expended on international cooperation are fulfilling the organisation's purpose, and include distributions and allocations to partner organisations, costs associated with the Department for International Programmes and Development Policy at Head Office, as well as operational costs in the countries where programmes are implemented. Costs are expensed in the period in which the activity took place.

Governance costs cover the activities necessary to run the organisation; including depreciation, fees paid to external auditors, lawyers and consultants, personnel costs of the HR Department, Finance Department and the General Secretariat, travel, IT costs and financial costs.

Costs of generating donations include personnel costs related to fundraising, advertising and media campaigns and distribution of materials.

All personnel costs related to the Department for Fundraising, the Department for Communications, the Department for International Programmes and the Department for Development Policy are classified as respectively costs of generating donations and expenses related to international cooperation. This is in accordance with the guidelines from the Norwegian Control Committee for Fundraising.

Unused project funds as of 31.12 are recognised in the balance sheet under "Project balances, advances from donor".

COST ALLOCATION POLICY

The development and humanitarian projects are financed by multiple grants from different donors. To ensure a fair, consistent, transparent, and efficient distribution of common costs for all projects across grants, NCA has established a Cost Allocation Policy (CAP). Costs that are common and hence shared cannot be attributed to only one grant. These common costs are related to a Country Office's services and supervision of all projects and partners in its portfolio. CAP was implemented by all country offices.

TIME REGISTRATION

The time registration system supports the process of capturing hours from employees working directly on projects and distribution the cost to these projects according to a set hourly rate per employee. Time registration started in 2021, and was fully implemented at country offices in 2022.

FOREIGN CURRENCIES

Accounts at the Country Offices are kept in local currency. When consolidating, NCA Country Offices' statements of financial activities are converted to NOK at the average rate for the year. Balance sheets – including assets and liabilities in foreign currencies – are converted at the exchange rate at the balance sheet date.

Agio/disagio is reported as an integral part of the total resources expended, classified according to the class of the project they relate to.

PENSIONS

Norwegian Church Aid has pension schemes that meet the requirements of the law on compulsory occupational pension and are covered through Storebrand and Gjensidige. All employees above the age of 55 as of 1st May 2016 at Head Office have a defined future benefit plan insured through Storebrand. All other employees with NAV coverage have a defined contribution plan insured through Gjensidige; and expatriate personnel without NAV have private pension insurances. A contractual pension scheme is included for the different groups.

For the defined future benefit plan, pension costs and pension liabilities are calculated using linear method based on assumptions about discount rates, future salary increases, pensions and social security benefits, the expected return on plan assets and actuarial assumptions on mortality, attrition, etc. Pension assets are valued at fair value and deducted from the net pension liabilities balance. For more information about pensions, please refer to note 14.

Pension schemes for employees at Country Offices are based on pension schemes in the countries where Norwegian Church Aid operates. If favourable, a provident fund scheme is applied

NOTE 2 FUNDING FROM NORWEGIAN GOVERNMENT AGENCIES

(NOK '000)	International cooperation		Activities in Norway		Administrative support		Total	
	2022	2021	2022	2021	2022	2021	2022	2021
Norad Civil Society (Project Stream 1)	230,677	209,459			13,693	13,804	244,370	223,263
Norad Other (Project Stream 2 + Individual grants)	9,440	14,164			698	679	10,138	14,843
Norad Regional (Project Stream 3)	162,981	123,345			7,032	9,039	170,013	132,384
Norad Separate agreement	26,197	18,209			1,400	1,518	27,597	19,727
Norad Information support			2,701	2,424	177	165	2,877	2,589
Subtotal Norad	429,294	365,177	2,701	2,424	23,000	25,205	454,995	392,806
MFA Strategic Partnership	270,352	227,780			19,236	13,685	289,589	241,465
MFA Norway HUM grants other	9,587	(5,054)				(438)	9,587	(5,492)
MFA Embassies	140,751	54,906			3,446	4,018	144,197	58,925
Subtotal MFA	420,690	277,632			22,682	17,265	443,373	294,897
FHI - Norwegian Institute of Public Health		5						5
IN - Innovation Norway	1,413				338		1,752	
NHD - Ministry of Trade and Industry	2,029	1,797					2,029	1,797
Subtotal other Government Agencies	3,442	1,802			338		3,781	1,802
Total funding from Norwegian Government Agencies	853,426	644,612	2,701	2,424	46,021	42,470	902,148	689,505

NCA has a five-year (2020–2024) Cooperation Agreement with Norad. This NOK 1.7 billion agreement commits Norad's support for NCAs long-term development activities through three funding streams 1) a global civil society grant 2) Rights of Minorities of Faith and Belief and 3) regional grants in eight countries. Additionally, in 2022, Norad awarded NCA two short-term grants for activities in Sudan with the value of NOK 5 million.

There were three separate agreements with Norad in 2022: Norwegian International Climate and Forest Initiative (NICFI) in Ethiopia, Haydom Lutheran Hospital in Tanzania and grant to support Action for SDGs and Paris agreement.

NCA also has a five-year (2020–2024) Strategic Partnership Agreement with the Norwegian MFA. The 2022 financial frame for the agreement was NOK 231 million, plus additional funding for NCA's humanitarian response in Ukraine.

In 2022, NCA signed a multi-year agreement with the Ministry of Foreign Affairs for activities in Haiti and had ongoing Norwegian Embassy-funding activities in Malawi and Ethiopia.

NOTE 3 FUNDING FROM UN, ACT AND OTHER ORGANISATIONS

(NOK '000)	2022	2021
UNCDF – United Nations Capital Development Fund	72,807	413
UNDP – United Nations Development Programme	66,427	4,390
OCHA – United Nations Office for the Coordination of Humanitarian Affairs	43,370	18,644
UNICEF – United Nations Children's Fund	19,986	46,410
UNHCR – United Nations High Commissioner for Refugees	12,573	24,264
UNFPA – United Nations Population Fund	7,040	11,842
WFP – World Food Programme	6,810	6,493
UN Women	3,299	2,871
FAO – Food and Agriculture Organization of the United Nations	485	
IOM – International Organization for Migration	259	474
Subtotal UN – United Nations Programmes	233,055	115,801
DCA – DanChurchAid (Denmark)	23,135	21,325
ACT Alliance	7,679	12,109
CoS – Church of Sweden	4,469	3,690
CA – Christian Aid (UK)	4,013	1,643
FCA – Finn Church Aid	2,130	3,786
Ethiopian Evangelical Church Mekane Yesus Development and Social Service Commission	1,552	883
Diakonie Katastrophenhilfe	1,120	
Diakonie Austria gemeinnützige GmbH	243	
LWF – Lutheran World Federation	179	
Diakonia Sweden		1,496
ICCO – Interchurch Organisation for Development Cooperation		17,911
Act for Peace – National Council of Churches in Australia		29
HIA – Hungarian Interchurch Aid		6
United Church of Canada		3
Subtotal ACT Alliance and other ACT sister organisations	44,521	62,881
EU – EuropeAid	25,118	36,332
ECHO – European Commission Humanitarian Aid and Civil Protection	5,418	4,369
Subtotal EU Institutions	30,537	40,701
Camões – Instituto da Cooperação e da Língua, I.P	10,245	3,727
USAID/OFDA – United States Agency for International Development / Office of Foreign Disaster Assistance	5,604	6,425
Embassy of The Netherlands in Bamako, Mali	5,254	5,205
Government of Flanders	4,894	
SDC – Swiss Agency for Development and Cooperation	3,751	8,594
DFID – Department for International Development UK		4,776
British Embassy Kabul		1,192
GIZ – Deutsche Gesellschaft für Internationale Zusammenarbeit		0
Ministry of Foreign Affairs Netherlands		(939)
Subtotal Non-Norwegian Government Agencies and Embassies	29,748	28,981

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	2022	2021
Population Services International	10,532	8,892
Atlas Alliance	5,714	2,430
Care Iraq	4,365	
Canadian Catholic Organisation for Development and Peace	4,330	
CRS – Catholic Relief Services	4,080	5,341
IRC – International Rescue Committee	3,342	
Caritas Norway	2,624	1,247
AMAS Alliance Microfinance AS	1,965	908
PATRIP Foundation	1,231	
Well Wishers Australia	971	44
FORUT Campaign for development and solidarity (Norway)	811	1,084
ACF – Action Contre La Faim	755	1,573
NRGI – Natural Resource Governance Institute (RWI – Revenue Watch Institute)	235	194
NMBU – Norwegian University of Life Sciences	1	28
DF – Development Fund		1,407
CAFOD – Catholic Agency for Overseas Development		340
The Global Fund to Fight AIDS, Tuberculosis and Malaria		198
Aidsfonds Netherlands		119
World Vision International		44
Initiative for Peace East Africa		34
Juba shared cost – rental income		19
Norwegian Hull Club		(104)
DVV – Institute for International Cooperation of the German Adult Education Association		(140)
Subtotal Other organisations, foundations and institutions	40,958	23,657
AcT – Accountability in Tanzania Programme	3,614	97
Knorr-Bremse Global Care	1,034	244
Bill and Melinda Gates Foundation	710	810
Grundfos (Pouls Due Jensen) Foundation	707	6,165
Allan Family of Australia	178	868
Nesta	74	48
OSISA – The Open Society Initiative for Southern Africa		5
BBC Media Action		1
Bright Products AS		(49)
Subtotal Non-implementing private foundations and businesses	6,317	8,190
Subtotal other organisations, foundations and governments	385,136	280,211
Administrative support from other organisations	23,413	10,247
Total funding from other organisations	408,549	290,458

NOTE 4 DONATIONS

(NOK '000)

	2022	2021
Unrestricted donations		
Regular donors	93,958	87,557
Other donations	12,286	12,200
Donor campaigns	12,185	18,924
Web shop / alternative gifts	4,812	4,364
Anniversary and remembrance gifts	1,196	724
Individual donors	124,437	123,768
Lenten campaign	37,223	23,571
Church offerings	8,099	4,037
Congregations and communities	45,322	27,608
Sponsor revenue	1,060	4,532
Payroll donations from company employees	702	937
Advertisements sales		35
Private sector	1,762	5,504
Subtotal unrestricted donations	171,521	156,879
Semi-restricted		
Climate Action Fund	988	
Income and Decent Work Fund	2,003	
Peace, Rights and Dignity Fund	515	
Internally	3,505	
Restricted donations		
Lebanon Humanitarian Response	11	105
Ukraine response	36,221	
Folk i nød	3,252	
COVID-19 Response	(6)	38
Refugees Europe		(198)
Syria Emergency Response	245	30
Haiti Crisis		503
Sahel Drought	(1)	(303)
Fundraising campaigns	39,723	175

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	2022	2021
Brazil, Co-existence with the semi-arid	(26)	1
DR Congo WASH Quick impact project Bibokoboko		24
DR Congo, Support to Transit Centre Dorcas House	42	43
Ethiopia, Tackling Plastic Wastes in Ethiopia – Kavli	2,009	
Ethiopia, Cholera outbreak impact mitigation in Malee District, South Omo	(62)	(110)
Ethiopia, Church forest conservation	225	
Ethiopia, Empowering Women & Girls – Improved WASH Services in Welmera Woreda,	460	460
Ethiopia, Safe water to Ethiopian Communities		702
Ethiopia, Save lives, alleviate suffering and protect human dignity		296
Ethiopia, Strengthened Climate Resilience for rural Ethiopian Communities (Food security, Samre)	638	341
Ethiopia, The church forests and interfaith climate initiative in Ethiopia – Private Donor	0	174
Ethiopia, Waste for Value	0	37
Ethiopia, Waste for Value (W4V) Gambella project (Codex)	48	45
Ethiopia, Waste for Value (W4V) Hawassa and Zeway project(Kavli)		1,371
Ethiopia, Waste for Value (W4V) Shashemene project -BEWI		761
Ethiopia, Water for Coffee Farmers in South Ari, SNNPR	722	
Ethiopia, Water Supply, Sanitation and Hygiene (Vannt)	92	230
Global, Emergency response partner *	(4)	
Haiti, Education/Youth (WASH), Green Schools	19	238
Malawi, Saving lives through quality health care – Christmas Campaign	1	36
Malawi, NCA Afforestation Project	393	
Mali, Girls in Boghassa, Kidal		28
Mali, Response for IDPs B. F-Mali crisis.		474
Palestine, Vocational training programme	276	276
Peace, Human Rights & Dignity Fund	(23)	23
Romania, Dignified living conditions, equal access to economic opportunities and improved citizen participation of Roma people	(1)	
Somalia, Gedo drought response	(8)	
Somalia, Emergency WASH support to IDPs in Dayniile IDP Settlements – Baniadam	15	
Somalia, Youth Empowerment through vocational skills training		116
Tanzania, Micro Investing Support Activities		115
Zambia, Antioch School Project	40	34
Zambia, Human Rights and Sexual Reproductive Health Rights for Girls and Women	525	315
Project donations	5,382	6,029
Subtotal restricted donations	48,611	6,204
Testamentary donations and legacies	8,904	17,866
Total donations	229,036	180,948

NOTE 5 INTERNATIONAL COOPERATION

Norwegian Church Aid provides emergency assistance in disasters, works for long-term development in local communities and advocates for just decisions by public authorities, businesses and religious leaders.

These activities can be directly implemented by NCA or in cooperation with our local partners. The distribution of expenses per country of operation is as follows:

(NOK '000)

Region/Country	2022	2021
Eastern Africa		
Burundi	6,552	19,331
Democratic Republic of the Congo	59,052	47,121
Eritrea		(785)
Ethiopia	148,041	83,835
Kenya	7,225	4,594
Somalia	95,708	73,738
South Sudan	93,551	76,935
Sudan	94,363	126,601
Tanzania	48,040	43,251
Total Eastern Africa	552,533	474,621
Southern Africa		
Angola	40,582	38,221
Botswana	251	379
Malawi	119,134	75,469
Mozambique	628	873
South Africa	4,305	3,812
Zambia	43,419	47,097
Zimbabwe	2,196	2,730
Total Southern Africa	210,515	168,581
West and Central Africa		
Mali	45,284	53,260
Burkina Faso	11,260	
Nigeria	31,526	25,430
Total West And Central Africa	88,070	78,690
Total Africa	851,117	721,893

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	2021	2022
Middle East		
Afghanistan	197,488	42,178
Iraq	31,445	22,886
Lebanon	23,439	32,910
Pakistan	33,928	27,215
Palestine	17,912	24,105
Syria	34,097	30,223
Total Middle East	338,308	179,516
South East Asia		
Myanmar	14,409	18,100
Bangladesh	8,049	11,901
India		700
Total South East Asia	22,458	30,701
Total Middle East and South East Asia	360,767	210,218
Latin America		
Guatemala	4,860	4,952
Haiti	11,900	8,873
Venezuela	(58)	
Total Latin America	16,702	13,825
Europe (excluding Norway)		
Ukraine	50,351	
Serbia		(11)
Total Europe (excluding Norway)	50,351	(11)
Norway*	27,272	24,552
Global	119,391	113,177
Total International Cooperation	1,425,600	1,083,654

* Activities in Norway include costs related to NCA's youth organisation Changemaker, as well as awareness raising work carried out by the regional coordinators and others in Norway.

NOTE 6 GOVERNANCE COSTS

(NOK '000)

Analysis of governance costs by type of expenditure	2022	2021	Note
Personnel cost	36,470	30,003	a)
Depreciation of fixed assets	4,431	4,641	
Fees for auditors, legal advisors and consultants	1,819	3,400	
Travel expenses	1,081	256	
IT and communication expenses	8,315	8,995	
Office running cost and expenses related to premises	23,601	2,712	b)
Financial expenses	552	(200)	c)
Other expenses	5,246	2,376	
Total governance cost	81,516	52,183	

a) In addition to payroll costs this includes pension, insurance, trainings, recruitment costs and other personnel related costs.

b) Maintenance costs in connection with renovation of Bernhard Getz gt 3 is included.

c) Income due to foreign exchange gains.

KEY FIGURES AND RATIOS ACCORDING TO GUIDELINES FROM THE NORWEGIAN CONTROL COMMITTEE FOR FUNDRAISING

	2022		2021		2020		2019		2018	
Share, governance costs	81,516	5.2%	52,183	4.4%	46,788	4.3%	49,974	4.7%	52,191	5.2%
Share, international cooperation	1,425,600	90.9%	1,083,654	91.5%	990,514	91.3%	956,789	90.9%	896,477	90.0%
Share, fundraising costs	60,411	3.9%	48,098	4.1%	47,368	4.4%	45,935	4.4%	47,044	4.7%
Total resources expensed	1,567,526	100%	1,183,935	100%	1,084,669	100%	1,052,697	100%	995,713	100%
Fundraising ratio	73.6%		73.4%		70.7%		72.7%		70.8%	

The fundraising ratio shows the proportionality between donations received and the costs of generating voluntary income.

NOTE 7 AUDITORS' REMUNERATION

(NOK '000)

Auditors' remuneration (incl. VAT)	2022	2021
Ordinary auditor's remuneration, Head Office	443	498
Project audits, Head Office	1,139	1,959
Other services and support from auditor	115	178
Ordinary auditor's remuneration and project audits at Country Offices	7,394	6,052
Total costs to auditors	9,091	8,687

NCA's group auditor is BDO.

Ordinary auditor's remuneration includes both final invoices for the 2021 audit as well as on account invoices for the 2022 audit.

NOTE 8 FUNDS

<i>(NOK '000)</i>	Opening balance 01.01.22	Incoming resources	Resources expended	Closing balance 31.12.22
Unrestricted funds				
Foundation capital	94,313	5,552		99,865
Unrestricted income funds	93,134	248,350	(299,986)	41,498
Subtotal unrestricted funds	187,447			141,364
Funds with internally imposed restrictions		3,505	(2,018)	1,487
Funds with externally imposed restrictions				
Earmarked project funds	11,229	44,884	(24,259)	31,853
Legacy income funds	100	1,660		1,760
Subtotal funds with externally imposed restrictions	11,329			33,614
Total funds	198,776	303,952	(326,263)	176,465

1) NCA – being an organisation and not a trust – does not have a legally bound foundation capital; hence the classification as unrestricted funds. The Board of Directors has in a resolution adopted guidelines for the allocation of funds to and from the Foundation capital. The balance is each year increased according to the consumer price index.

2) NCA regularly organises fundraising campaigns when a humanitarian crisis occurs. These funds are accounted for as earmarked project funds with externally imposed restrictions. As these funds are collected from a large group of donors, a reimbursement to donors of funds not used in accordance with the restrictions would not be feasible. This situation has not been relevant in the past, and is thought unlikely to occur in the future.

Details of movements in earmarked project and campaign funds 2022:

	Opening balance 01.01.22	Incoming resources	Resources expended	Closing balance 31.12.22
Ukraine Response		36,221	(21,031)	15,191
Folk i nød		3,252	(1,100)	2,152
Eastern Sahel Drought	1	(1)		
Syria Emergency Response	30	23		53
COVID-19 Response	6	(6)		
Lebanon Humanitarian Response	562	11	(590)	(18)
Haiti Crisis	503		(503)	
Earmarked donations to projects (see note 4)	10,128	5,382	(1,035)	14,475
Earmarked project funds	11,229	44,884	(24,259)	31,853

NOTE 9 EMPLOYEE AND STAFF COSTS

(NOK '000)

Analysis of personnel costs	Head Office staff		National and expatriate staff at Country Offices		Total payroll costs all employees	
	2022	2021	2022	2021	2022	2021
Wages and salaries	85,751	82,566	226,886	190,702	312,637	273,268
Social security costs	13,429	13,850	13,716	10,842	27,146	24,692
Pension costs	9,444	7,059	11,172	10,532	20,616	17,591
Other remuneration	1,934	1,512	3,212	2,787	5,146	4,299
Payroll costs	110,559	104,987	254,986	214,862	365,544	319,850
Consultants	107	147	1,818	2,923	1,925	3,070
Other personnel related costs	5,132	1,469	1,904	2,008	7,037	3,476
Indirect personnel costs	5,240	1,615	3,722	4,931	8,962	6,546
Total personnel costs	115,799	106,603	258,707	219,793	374,506	326,396

Other personnel related costs include trainings and seminars, invoices from hotels, costs related to advertisements for vacant positions, canteen running cost, etc.

Staff numbers by location and type of employment	31.12.2022	31.12.2021
Permanent positions at Head Office	151	146
Temporary positions at Head Office	9	10
Expatriate positions at Country Offices	62	66
Expatriate positions home based	5	15
National staff at Country Offices	705	635
Total number of employees	932	872

Emoluments for executive managers (General Secretary)	2022	2021
Wages and salaries	1,282	1,217
Pension costs	169	149
Other remuneration including travel compensation	22	16
Total emoluments for executive managers (General Secretary)	1,473	1,424

No fees are paid to the Board of Directors or the NCA Council.
The General Secretary has no agreements for severance pay, bonuses etc.

NOTE 10 FIXED ASSETS

(NOK '000)	Buildings			Facilities under construction			Motor Vehicles			Office and staff house furnitures (incl. art)			Permanent building fixtures			IT equipment (hardware/software)			Office machines			Other investments			Total			
	Head Office	Country Offices	Total	Head Office	Country Offices	Total	Head Office	Country Offices	Total	Head Office	Country Offices	Total	Head Office	Country Offices	Total	Head Office	Country Offices	Total	Head Office	Country Offices	Total	Head Office	Country Offices	Total	Head Office	Country Offices	Total	
Cost price 01.01.22	49,042	23,056	72,098					31,421	31,421	1,033	7,579	8,612	19,144		19,144	20,446	13,105	33,551	360	16,791	17,151		15,520	15,520	90,025	107,473	197,497	
This year's additions		414	414	14,609		14,609		5,909	5,909	30	1,577	1,607			3,342	3,053	6,395		1,548	1,548		419	419	17,981	12,921	30,901		
This year's disposals								(3,226)	(3,226)		(1,378)	(1,378)					(3,347)	(3,347)		(3,247)	(3,247)		(9,444)	(9,444)		(20,642)	(20,642)	
Cost price 31.12.22	49,042	23,470	72,512	14,609		14,609		34,104	34,104	1,063	7,779	8,842	19,144		19,144	23,788	12,810	36,599	360	15,092	15,452		6,496	6,496	108,006	99,751	207,756	
Accumulated depreciation 01.01.22	(14,380)		(14,380)							(564)		(564)	(15,071)		(15,071)	(10,763)		(10,763)	(360)		(360)				(41,138)		(41,138)	
This year's depreciation	(1,041)		(1,041)							(99)		(99)	(1,370)		(1,370)	(5,028)		(5,028)								(7,538)		(7,538)
Accumulated depreciation 31.12.22	(15,421)		(15,421)							(663)		(663)	(16,441)		(16,441)	(15,790)		(15,790)	(360)		(360)				(48,676)		(48,676)	
Accumulated impairment 01.01.22		(23,056)	(23,056)					(31,421)	(31,421)		(7,579)	(7,579)					(13,105)	(13,105)		(16,791)	(16,791)		(15,520)	(15,520)		(107,473)	(107,473)	
This year's impairment		(414)	(414)					(2,683)	(2,683)		(200)	(200)					295	295		1,699	1,699		9,025	9,025		7,722	7,722	
Accumulated impairment 31.12.22		(23,470)	(23,470)					(34,104)	(34,104)		(7,779)	(7,779)					(12,810)	(12,810)		(15,092)	(15,092)		(6,496)	(6,496)		(99,751)	(99,751)	
Booked value 31.12.22	33,621		33,621	14,609		14,609				400		400	2,703		2,703	7,998		7,998								59,330	59,330	
Economic lifetime	50 years			20 years			5 years			10 years/5years			20 years			3 years			3 years			n/a						

Equipment and facilities with a cost price of more than NOK 15 000 per unit and estimated economic lifetime of three years or more are capitalised in the balance sheet. The assets are depreciated over their economic lifetime unless otherwise stated. Reference is also made to accounting principles for assets used by Country Offices abroad included in note 1.

2022 exchange rates are used for incoming balances, which explains why they differ from closing balances 2021 in last year's financial statements.

The rehabilitation of Bernhard Getz gate 3 started in 2022, and is presented as "facilities under construction". Assets that no longer has value was fully depreciated at the start of the rehabilitation.

1) PROPERTY BERNHARD GETZ GATE 3 (BG3)

Norwegian Church Aid owns the office building situated in Bernhard Getz Gate 3 in Oslo. The building is divided into units, where NCA owns 63.97% of the total building stock and the Norwegian Bible Society owns the remaining share. DnB has a mortgage on the building valued at 42 MNOK, although no loan is currently using this as security.



Safe water to flood-affected people in Pakistan.
Shabana and her family fetch water from the water
installations in Sanghar-district, Sindh.
Photo: Håvard Bjelland/Norwegian Church Aid

NOTE 11 STOCKS

Norwegian Church Aid's emergency stock contains various water and sanitation equipment ready to be dispatched on short-term notice to crisis areas. Examples of equipment are latrines, water purification, storage and distribution equipment. The stock is located at Frogner, close to Gardermoen airport, and contains values for 0,4 MNOK as of 31.12.2022.

Stocks are also kept at several of Norwegian Church Aid's Country Offices. As stated in the accounting principles, these are expensed at the time of purchase. The total value as of 31.12.2022 was 3,4 MNOK. Remaining Stock is gifts sold in the online store.

NOTE 12 DEBTORS

<i>(NOK '000)</i>	31.12.2022	31.12.2021
Receivables from donors	216,560	125,797
Receivables from partners	9,763	13,833
Receivables from employees	1,264	2,303
Prepaid expenses	6,430	9,796
Deposits	417	5,934
Accrued income	4,490	2,113
Other short-term receivables	14,626	7,279
Total short-term receivables	253,550	167,054

NOTE 13 INVESTMENTS

<i>(NOK '000)</i>	Cost price 31.12.2022	Market value 31.12.2022	Unrealised gain (loss) 31.12.2022
Financial investments 31.12.2022			
Money market funds and investment funds, national and international	114,792	113,781	(1,011)
Quoted shares, national and international	21,593	20,796	(797)
Other shares	388	1,996	1,608
Total	136,773	136,573	(200)
Financial investments 31.12.2021			
Money market funds and investment funds, national and international	57,424	57,204	(288)
Quoted shares, national and international	30,841	41,689	10,848
Other shares	388	1,788	1,400
Total	90,053	100,682	11,960

NCA will within the ethical guidelines and the framework for proper risk management, risk diversification and liquidity seek to achieve the best return on financial investments. Investments will be made in accordance with the Board's guidelines. The investments are considered as current assets and are valued at market value as of 31.12.

NOTE 14 ACCRUALS FOR PENSION LIABILITIES

PENSION LIABILITIES FOR EMPLOYEES IN NORWAY

The pension schemes meet the requirements of the law on compulsory occupational pension and are covered through Storebrand and Gjensidige. A contractual pension scheme is included in addition.

The pension scheme insured through Storebrand covers 12 active persons, 525 previously active with deferred rights and a total of 142 retired persons. The schemes give right to defined future benefits. These are mainly dependent on the number of qualifying employment years, salary level at pension age, and the amount of benefits from the National Insurance Scheme. Pension liabilities are based on Storebrands actuarial calculations.

The pension scheme insured through Gjensidige is applied for all employees in Norway and Expatriates with NAV-membership younger than 55 years of age as of May 1st, 2016, as well as all new employees. This is a defined contribution pension scheme. The contributions for the retirement savings is 7% of the pensionable salary up to 12 G – of which the employee contributes 2% – and an additional 18.1% for pensionable salary between 7.1 and 12G. This is per default invested in an age adapted investment plan, where the distribution between shares and bonds follows the employee's age at all times; with the option to individually customise the investment plan.

Expatriates without NAV coverage have private pension arrangements, to which they contribute a minimum of 2% of their pensionable salary and NCA contributes an additional 8%.

(NOK '000)

Pension expenses, defined benefit scheme	2022	2021
Present value of pensions earned this year	878	2,145
Return on pension funds and interest expense on the pension commitment	(1,795)	(2,540)
Actuarial gain/loss recognised in I&E	1,864	
Administrative expenses and interest rate guarantee	1,168	997
Net pension expenses, defined benefit scheme	2,115	602

Pension liabilities	2022	2021
Defined benefit obligation (excl. social security fees) 31.12.	(168,000)	(176,500)
Pension funds valued at fair value 31.12.	200,967	206,782
Unrecognised actuarial gains (losses)	(27,696)	(26,271)
Net pension liabilities	5,271	4,011

Financial assumptions	2022	2021
Discount rate	3.00 %	1.90 %
Estimated salary increase	3.50 %	2.75 %
Estimated adjustment of social security base figure	3.25 %	2.50 %
Estimated adjustment of pension benefits	2.60 %	1.74 %
Expected return on funds	4.70 %	3.10 %

PENSION LIABILITIES FOR NATIONAL STAFF

National staff has pension schemes in accordance with local laws and regulations or Norwegian Church Aid's guidelines for provident funds. The most favourable scheme will be applied. Norwegian Church Aid's pension schemes will normally imply that 17% of the monthly salary will be set aside on a suspended account of which the employee pays 5% and Norwegian Church Aid 12%. When the employee quits, this amount will be disbursed.

	2022	2021
Pension liabilities for employees at Head Office	5,271	4,011
Pension liabilities for national staff at Country Offices	19,611	23,158
Total pension liabilities for Norwegian Church Aid	24,882	27,170

NOTE 15 SHORT-TERM LIABILITIES

<i>(NOK '000)</i>	31.12.2022	31.12.2021
Accrued, not due wages and salaries, other debt to employees	19,864	17,480
Public duties payable - Country Offices	2,898	1,187
Public duties payable - Norway *	8,375	8,818
Accounts payable	38,675	26,399
Accrued, not due expenses	19,507	25,248
Payable to donors	10,303	12,853
Payable to partners	12,656	2,952
Other short-term liabilities	8,548	2,430
Total current liabilities	120,826	97,367

* Included in the public duties payable in Norway are retained payroll taxes amounting to 4.1 MNOK. The amount is placed in a restricted bank account reserved for this purpose.

REPORT OF THE BOARD OF DIRECTORS 2022



*From left: Birgitte Moe Olsen, Anna Strandenæs, Jørn Lemvik, Vegard Kolbjørnsrud, Ottar Mæstad, Tone Lindheim (Chair of the Board), Kjetil Fretheim, Dagfinn Høybråten (Secretary General) and Siv Øystese (deputy employee elected). Absent: Herborg Finnset, Juliet Young, Naja Amanda Lyngre Møretro, Eirik Hjort Kirkerud and Johanne Walthinsen.
Photo: Håvard Bjelland/Norwegian Church Aid*



*Angelo Diing Diing Akot is a "midwife", trained by NCA's partners to receive newborns in South Sudan.
Photo: Håvard Bjelland/Norwegian Church Aid*

1. NORWEGIAN CHURCH AID'S ACTIVITIES

Norwegian Church Aid (NCA) is a member of the ACT Alliance, one of the world's largest humanitarian coalitions. NCA is guided by our Global Strategy, "Faith in Action", which focuses on two goals: to save lives and to seek justice. Our work is developed and implemented together with partners and the communities and people we serve.

Together, we work around the world to create positive and sustainable change. NCA is an ecumenical diaconal organisation headquartered in Oslo with offices in 23 countries and humanitarian operations in 16 countries. We collaborate with civil society organisations, faith-based organisations and other institutions in Africa, Asia, Latin America, Europe and the Middle East. We are a non-profit and non-partisan civil society organisation, and our support is provided unconditionally with no intention of influencing anyone's religious affiliation. We lobby governments, business and religious leaders to eliminate the root causes of poverty and injustice.

1.1. THE WORK OF THE BOARD IN 2022

In 2022, NCA celebrated our 75th anniversary. The anniversary has offered an opportunity, also for the Board, to reflect on and celebrate the history and tradition we are a part of. Through three thematic reports on core areas of NCA's work, water, peace, and gender-based violence (the last one will be published in 2023), we have been able to share how the organisation's efforts contribute to a more just world.

At the meeting of the Council in 2022, Kjetil Aano was thanked for his years of service as the Chair of the Board, and new members together with a new Chair of the Board were elected. During 2022, five Board meetings were held, of which four happened physically in Oslo and one meeting was online.

During 2022, we have started to move back to the new normal after the years marked by the COVID-19 pandemic. In September it was again possible to organise a field visit with the Board to one of NCA's countries of operation, this time to Malawi. In Malawi the Board visited the Transform Programme, an integrated programme targeting food security. For the Board it was useful to see how the combination of different components, irrigation, agriculture adapted to climate change, nutrition, community organising and market adaptation, has led to impressive results of reduced malnutrition in the area of intervention. The visit to projects and partners in Malawi provided a shared understanding and point of reference when we as the Board discuss strategic matters and read reports from NCA's work. With several new members on the Board, the trip to Malawi also represented an opportunity to strengthen the Board as a team.

On our way out of COVID-19, the world was again hit by several huge crises. The war in Ukraine and the flooding in Pakistan stand out as examples of humanitarian crises where NCA and our partners have responded. We were satisfied to see how the different churches and organisations behind NCA considered the presence of NCA in these crises as their presence on the ground and raised funds to support NCA's response.

The increase in number of humanitarian crises and number of people who are facing food insecurity and living in countries with unstable regimes, highlight the interrelation between humanitarian aid and long-term development. The interrelation between these two arms of NCA's operations has been a topic in several of the Board's meetings. In humanitarian operations, NCA focuses on strengthening the resilience of local communities. We work through local partners with a long-term commitment and local legitimacy. Towards our donors we work to increase flexibility for moving funding between these two arms of operations.

The Board is grateful for the good and constructive cooperation with the management of NCA. As a Board, our aim is to support and challenge the management team and to balance realism and ambition as we develop plans for the future. As a Board we are very satisfied with the quality of the information and reports we receive. Together with the management we continuously evaluate what type of information is needed to have a good understanding of the current situation and the challenges ahead.

The Board is very satisfied with the financial results of 2022. Despite a volatile economic situation with the effects of the pandemic, war in Europe, increased energy and food prices, the income through donations has continued to increase. During 2022 NCA has also experienced an increase in funding from other institutional donors in addition to Norad and the Ministry of Foreign Affairs. The systematic and continuous efforts of the Communications & Politics Department, the Marketing Department and the Department of International Programmes ensure this development for NCA.



*Sister Judit works through peacebuilding groups bringing people together north of Kuajok in South Sudan to stop violence.
Photo: Håvard Bjelland//Norwegian Church Aid*

1.2. RESULTS IN 2022

INTRODUCTION

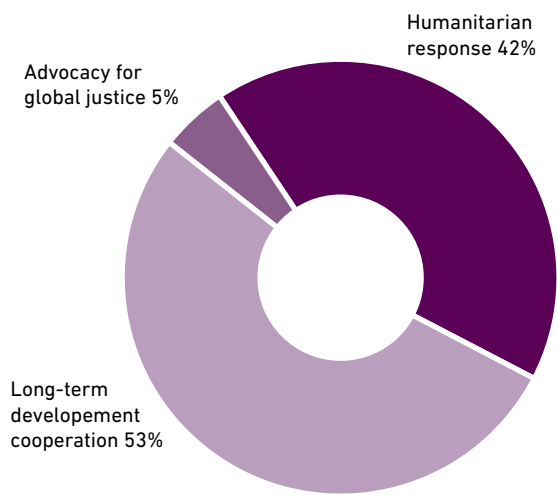
NCA faced complex challenges in all our programme countries in 2022. Thanks to our partner-based approach, integrated/multi-thematic interventions and solid donor contributions, NCA has been able to face these challenges and achieve great results. The combination of humanitarian response, long-term development and advocacy continues to be essential in the demanding contexts where NCA operates.

2022 was marked by the **invasion of Ukraine** and the largest exodus of refugees across Europe since the Second World War. The frontline shifted often and dramatically, and no part of Ukraine was unaffected by the conflict. Through a well-coordinated ACT response, NCA and partners provided lifesaving humanitarian assistance to Ukrainians inside and outside the country through multipurpose cash grants and vouchers, sanitation and hygiene supplies, and support for those surviving and at risk of gender-based violence.

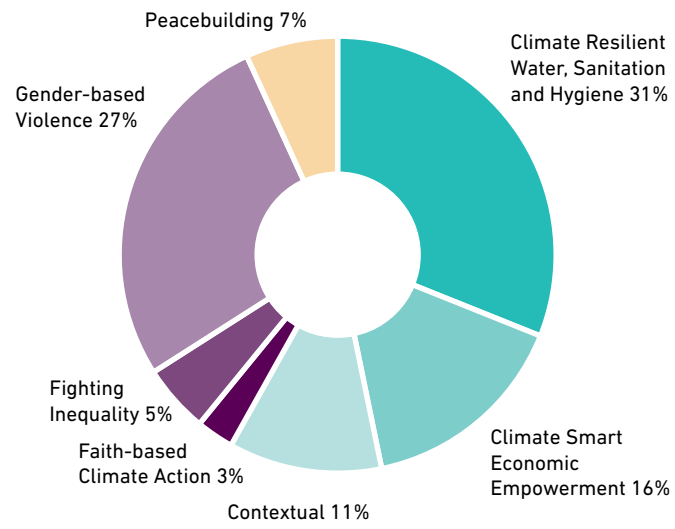
2022 saw increased **pressure on democracies** worldwide. The coups in Mali and Burkina Faso, the political instability in Pakistan, and the dire human rights situation in Afghanistan and Myanmar are grim examples of this. The space for civil society is continuing to shrink through the passing of restrictive legislation in countries like Zimbabwe, Guatemala and Malawi.

Climate change and environmental degradation is increasingly affecting the countries where NCA operates. The severe drought in Somalia and the devastating floods in Pakistan served as a stark reminder that the impact of climate change can significantly set back development efforts and set off new humanitarian crises. NCA is responding to these challenges and has developed concrete commitments under the Climate and Environment Charter.

FIG 1. HOW WE WORK



IN 2022, THE WORK WAS DISTRIBUTED BETWEEN OUR GLOBAL PROGRAMME AREAS AS FOLLOWS:

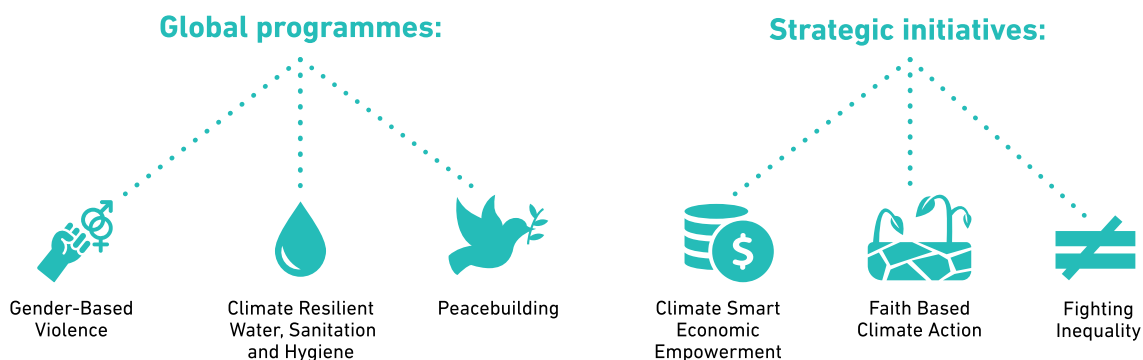


NCA is three years into its agreements with Norad and the Norwegian Ministry of Foreign Affairs (MFA). The Ukraine response became an important part of the MFA agreement in 2022. NCA received grants totaling NOK 409 million from other institutional donors such as UN agencies, European Union, USAID, other NGOs and institutions and international private foundations and businesses. UN agencies were the largest contributors. In 2022 NCA were able to respond extensively to the crisis in Afghanistan thanks to the support from UNDP and MFA. In Malawi, the Norwegian Embassy granted NCA and partners NOK 210 million for a 3,5-year project to promote sustainable food systems for rural resilience and transformation (“Transform”). Project implementation began in 2022.

Exploring innovative solutions in programming and resource mobilisation is on NCA’s agenda. In 2022, NCA implemented projects funded by Innovation Norway that aimed to identify innovative solutions in humanitarian and/or development settings. In Iraq virtual reality tools are developed to help survivors of gender-based violence. In Norway, NCA and other NGOs established an innovation network to create space for learning and exchanging about innovation in humanitarian and development work.

On the following pages are a few examples of results from selected countries. Updated numbers and more results will be published on our website kirkensnodhjelp.no when they are finalised. We also develop several annual reports with additional results aimed at individual donors.

PROGRAMME FRAMEWORK 2020 – 2030





GENDER-BASED VIOLENCE (GBV)

The Programme's ambitions align with Sustainable Development Goals (SDGs) one, three, four, five, ten and sixteen.

In 2022, the Global Programme on GBV focused on strengthening programme quality and developed tools to enhance programming on engaging faith actors on GBV (FAME), ending child, early and forced marriages (ENGAGE), Comprehensive Sexuality Education (CSE), Family Planning for Health Care Providers, and engaging parents of adolescents on safe behaviours. In 2022 NCA launched a new CSE Toolkit that can be used both in long-term programmes, in humanitarian settings, and both in and out of schools.



In **Mali**, 1,040 people participated in community sensitisation on the consequences of female genital mutilation (FGM) on girls' health and made verbal commitments to abandon and to influence the further abandonment of FGM. The political and administrative authorities established rules to sanction FGM practitioners, particularly in Douentza and Bankass.

In **Ukraine**, NCA collaborated with ACT member Hilfswerk der Evangelischen Kirchen Schweiz (HEKS) to set up a GBV and Mental Health and Psychosocial Support (MHPSS) programme. Through HEKS, NCA supported two local partners in Ukraine and one local partner in Romania. Services included individual and group counselling and psychosocial support, safe shelter for survivors of GBV, and general shelter services for internally displaced persons. Additionally, NCA provided two trainings on GBV case management to social workers, psychologists and first responders from Ukraine, Romania and Moldova.

In **Ethiopia**, over 1,170 religious and traditional leaders were mobilised against GBV. Three theological colleges and 119 faith-owned schools integrated GBV prevention programmes. 70 community declarations and statements supporting an end to harmful norms and practices were formulated. The Ethiopian Kale Hiwot Church issued a declaration against FGM and child, early and forced marriage (CEFM). Further, 89 community-based organisations integrated issues of harmful practices in their bylaws, resulting in legal measures being taken on three circumcisers. As a result of these interventions, it is recorded that more than 147 girls were rescued from FGM and CEFM in 2022. More than 6,381 women and girls were made aware of their rights and where to access specialised GBV services.

In 2022, the GBV Programme was implemented in Afghanistan, Bangladesh, DRC, Ethiopia, Iraq, Syria, Lebanon, Malawi, Myanmar, Nigeria, Pakistan, Palestine, Sahel (Burkina Faso and Mali), Somalia, South Sudan, Sudan, Tanzania, Ukraine (including Romania) and Zambia.



*Sarah Ibrahim (to the left) is a GBV coordinator for NCA's partner MECC in Lebanon. In her work she provides vital assistance and hope for a better future.
Photo: Håvard Bjelland/Norwegian Church Aid*



CLIMATE RESILIENT WATER, SANITATION AND HYGIENE (CRWASH)

The programme's ambitions align with SDGs six, and contributes to SDGs one, three, eleven and thirteen.

In 2022, the CRWASH Programme has developed deeper action on environmental sustainability through the Integrated Water Resource Management (IWRM) and pilot projects to recycle solid waste (plastic, human waste; in **Nigeria, Ethiopia, DRC, Pakistan** and **Palestine**). Other central topics has been how to foster the inclusion of People with Disabilities (PWD) in the programme and how to develop synergies with CLIMATE SMART ECONOMIC EMPOWERMENT (CSEE) to tackle food security challenges. An example is measures to augment infiltration of rainwater to recharge the aquifers and to limit the erosion of the topsoil during heavy rainfall. This increase water availability during the dry spells and prevent loss of topsoil; this benefits communities in terms of availability of water both for drinking and productive activities. The latter illustrates the potential NCA has to respond to complex challenges and to have a positive impact on food security.

In June, **Pakistan** was hit by extreme monsoon rains probably linked to climate change. Partners initiated a flood response in August using NCA's own funds first and then funds from Norwegian Ministry of Foreign Affairs (MFA), DanChurchAid and Canadian Lutheran World Relief (CLWR). NCA and partners provided shelter, safe water and sanitation facilities for flood affected people in Sindh and Khyber Pakhtunkhwa provinces. The project had a particular focus on women, through Menstrual Hygiene Management (MHM) and contributed towards sustainability as the drinking water supply schemes were rehabilitated using the build-back-better approach. The flood response is still ongoing.

The CRWASH Programme has also worked on filling the often-seen gap between humanitarian and development interventions. The opportunity was given by special projects implemented under the NMFA-SPA agreement. These projects are starting from a humanitarian need (ex. solid waste management in emergencies), but their findings and learning points are valuable and applicable also in the development context.

In 2022, NCA's CRWASH Programme was implemented in Afghanistan, Bangladesh, Burkina Faso, Burundi, DR Congo, Ethiopia, Gaza/Palestine, Haiti, Lebanon, Mali, Nigeria, Pakistan, Somalia, South Sudan, Sudan and Syria.



*Micro-water Yard.
An environmentally friendly and low-cost solution in Sudan.
Photo: Norwegian Church Aid, Sudan*

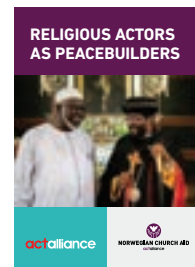


PEACEBUILDING

The programme's ambitions align with SDGs five, ten and sixteen.

In the countries implementing the Peacebuilding Programme, NCA improved trust and cohesion across ethnic, religious, and political lines. This work was carried out through awareness campaigns and by opening spaces for collaboration across groups in conflict. For example, in **Mali** the Malian youth association AJCAD organised an "intergenerational" dialogue between youth and elder traditional leaders about the participation of youth and women in decision-making.

NCA launched its report on the role of religious actors in Peacebuilding in Oslo in November 2022. The content has been validated in seminars in **Pakistan** and **South Sudan** with relevant stakeholders. The report was also presented in a Global Seminar hosted by the ACT Alliance in Geneva with participants from all five continents. The report findings are available and useful for field programme staff within programmes of peacebuilding, development, humanitarian, and advocacy programming.



In six countries, NCA supported peacebuilding structures in conflict areas to transform local conflicts. In 2022, **Somalia** started with this type of work, facilitating processes in the Banadir region, Jubaland State and Puntland State. These peace committees have already addressed conflicts at local level, an example of this is a conflict over land ownership between two clans in Eyl town in the Nugaal region. Community conversations brought all concerned parties together, and the land dispute was settled in an amicable way.

In 2022, NCA's Peacebuilding Programme was implemented in Afghanistan, Burkina Faso, Ethiopia, Iraq, Kenya, Mali, Myanmar, Palestine, Pakistan, Rwanda, Somalia, South Sudan, Sudan, Tanzania and Uganda.



*Peacebuilding committee and community members in Bale Zone, Ethiopia.
Photo: Kedija Sefa/Norwegian Church Aid, Ethiopia*



CLIMATE SMART ECONOMIC EMPOWERMENT (CSEE)

The programme's ambitions align with those of SDGs one, two, five, eight, thirteen and fifteen.

The Climate Smart Economic Empowerment programme (CSEE) has strengthened smallholder farmers' productivity and market access. Despite operating in complex contexts, with increasing poverty and climate risk, CSEE team and partners continued to achieve positive results in 2022.

The number of natural disasters and extreme weather the last year has placed many countries under pressure. Furthermore, there is an increase in fragile states due to armed conflicts, and the most significant is the Russian invasion of Ukraine. Not only has this invasion pushed inflation in the wrong direction, but it also has, and is still, driving food insecurity.

In **Malawi**, the CSEE Programme has the objective to enhance the private sector partnership to develop a market-driven approach to promote value chains for smallholder farmers. In 2022, NCA managed to secure €1,3 million from the Flanders Government together with local private sector partners. Within a short period of time, after capacity building and training, the farmers were already realising significant revenues and this trend is continuing. One of the farmers that participated in the programme was able to produce 1,160 kg high quality honey at MWK3,000/kg (NOK 30/kg) and, combined with vegetable sales, a total of MWK5 million (NOK 50,000) gross revenue was realised from the first harvest in December.

In **Ethiopia**, the "Waste for Value" Project is rapidly scaling for paper and plastic recycling. Over 160 tonnes/month of plastic waste is collected and sold to recyclers. This provides sustainable income for the entrepreneurs (mainly female). The aim is to address areas of poverty and inequality while promoting economic and social progress.

In **Zambia**, solar powered cold storage has been commissioned in six locations. This will increase the shelf-life of produce and reduce food waste, and it has empowered farmers to negotiate better prices for their goods.

In 2022, NCA's CSEE Programme was implemented in Afghanistan, Ethiopia, Haiti, Iraq, Malawi, Myanmar, Palestine, Somalia, Sudan, Tanzania and Zambia.



Misrach Anjole is a member of a small-scale enterprise engaged in recyclable waste collection established in Hawassa Town, Ethiopia through the "Waste for Value" Project.
Photo: Kedjia Sefa/Morwegian Church Aid, Ethiopia



FAITH-BASED CLIMATE ACTION (FBCA)

The strategic initiative's ambitions align with SDGs ten, eleven, thirteen and fifteen.

Through its strategic initiative on Faith-Based Climate Action, NCA supports faith actors and communities to increase their resilience towards climate change and advocate for climate action. NCA links the actions of these faith groups and leaders at the community level to other key stakeholders, as well as national and international political processes.

In **Angola**, more than ten years of irregular rainfall threatens the lives and livelihoods of communities in rural areas. NCA is working with partners like ADRA to hold duty-bearers accountable and has supported the facilitation of 12 meetings with municipal administrations, the Ministry of Energy and Water, the Ministry of Environment, the National Assembly, as well as public advocacy campaigns on climate action. Also, 119 coastal cisterns with the capacity to store 52,000 litres of rainwater have been constructed, ensuring that 7,946 people have access to water during the most critical months.

With support of the Diocese of Quiché, indigenous Mayan communities in **Guatemala** received training and tools to cultivate vegetables outdoors and in greenhouses with solar-driven irrigation systems. As a result, 80 indigenous families increased their income by 40% through the commercialisation of their agricultural products, which in turn led to improved food security.

In **Ethiopia**, the Interfaith Initiative for Forest Conservation and Climate Action reached 22,700 people with messages on forest protection and care for creation through 42 ecological literacy sessions, delivered at Sunday sermons and khutbah (in Islam, a khutbah is a sermon delivered at a Friday service). 18 climate action advocacy groups were established, and 17,074 community members were mobilised to participate in tree planting, soil and water conservation activities, which led to the construction of 18 km of soil bunds, 15 km of check dams and the planting of 3,930,400 multi-purpose tree seedlings.

In 2022, the FBCA Strategic Initiative was implemented in Angola, Ethiopia, Guatemala and Pakistan.



Indigenous families increased their income by training, efficient tools and better access to water to cultivate vegetables in Paquinac, Guatemala.

Photo: Johan Hindal/Norwegian Church Aid, Guatemala



FIGHTING INEQUALITY

The strategic initiative's ambitions align with SDGs one, ten and sixteen.

The goal of the Fighting Inequality Strategic Initiative is equitable distribution of public resources and just resource governance. Through the initiative, duty-bearers are held accountable at local, national and international levels.

In November 2022, NCA and partners could celebrate a big win in the work for tax justice, when UN adopted a resolution on international tax cooperation, after a proposal from the Africa group. This has been a policy ask from NCA partners under the Fighting Inequality initiative for more than a decade, and right after the resolution was adopted, NCA offices and partners started to plan how to mobilise a big push for a UN Tax Convention.

In 2022, collaboration between NCA, Oxfam and Development Finance International resulted in using the Commitment to Reducing Inequality Index (CRI) to publish a regional study of how well governments in Southern Africa address inequality through progressive tax policies, public spending and labour rights. After a joint regional launching event at the Alternative Mining Indaba (AMI) Conference in South Africa, NCA facilitated country launches in **Angola, Malawi, Tanzania** and **Zambia**. These events led to increased public awareness about inequality. Several media outlets in **Zambia** and **Tanzania** wrote about the report findings and the wider civil society was engaged. Relevant ministers were attending the events, and NCA's partners, including faith-based actors, used the opportunity to challenge national governments to increase their efforts to reduce inequality.



Inequality is often high in resource rich countries, and instead of financing development for people living in poverty, mining often enriches just a few. The extractive sector is prone to corruption, and through the Fighting Inequality Programme NCA's partners empower ordinary citizens to hold mining companies and governments to account. One example from 2022 comes from **Zimbabwe**, where trained citizens managed to stop Free-stone Mines, a Chinese mining company, from operating through demanding documentation on the mining licence, which the company did not have.

In 2022, the Fighting Inequality Initiative was implemented in nine countries: Angola, Botswana, DRC, Malawi, Mozambique, South Africa, Tanzania, Zambia and Zimbabwe.

*Advocacy for tax justice at the Alternative Mining Indaba (AMI) Conference in South Africa: Mandla Hadebe, Acting Executive Director in Economic Justice Network of FOCCISA and Fr. Emmanuel Chikoya, General Secretary at Council of Churches in Zambia.
Photo Silje M.Ander/Norwegian Church Aid*

STRENGTHENING CIVIL SOCIETY (SCS) AND WORKING WITH LOCAL PARTNERS

Strengthening Civil Society (SCS) is a cross-cutting thematic area in all global programmes and strategic initiatives, and it represents NCA's main approach to creating lasting change. This approach is more important than ever in a situation where space for civil society is shrinking all over the world. According to the Democracy Report from V-Dem, four of the countries where NCA has country offices have become more closed for civil society over the last ten years.

NCA is constantly supporting our partners in their dialogue with duty-bearers. In the Fighting Inequality initiative in Tanzania there has been an ongoing work for many years to get universal health care for all. Through a multistakeholder forum, faith actors and other civil society organisations have developed a common agenda and together advocated for changes. As a result of this work, a new health care bill was presented for the first time in September 2022. This is a great achievement for our partners and an important step towards making universal health care a reality in Tanzania. Another example is how the Regional Peace Programme in East Africa facilitated dialogue and experience sharing between faith leaders in Tanzania and Sudan on how to counter religious extremism. This is the first time NCA has received funding from the African Union, and it is a recognition of the role that NCA is playing on building peace in the East Africa region.

Another important part of NCA's work with local civil society is supporting thousands of community groups where people share knowledge, experiences and create common agendas. In Palestine, four protection groups have used the community-led action approach to collectively design and implement a total of 15 community initiatives in 2022. This has improved the lives of thousands of people. In Ethiopia, NCA is exploring how local participatory forest management groups can be included in our Peacebuilding Programme. In Guatemala, 50 women have been elected to Community Indigenous Mayors after attending a NCA partners political training school. This has been an important inspiration for women at the community level in a society where men usually have been the leaders.

NCA worked with around 210 local partners in 2022, of which approximately 40% are faith-based organisations/institutions..

The Strengthening Civil Society thematic area is implemented in all countries NCA operates in.



*Local community group in Jimma, Ethiopia.
Photo: Jon Ragne Bolstad/
Norwegian Church Aid*



*Every day, Baraka Lotumieki Mollel (24) sees how the climate crisis affects farmers. As an agronomist he inspires young people to think about food safety. He is responsible for following up farmers in six districts in Tanzania together with seven other agronomists.
Photo: Håvard Bjelland/Norwegian Church Aid*

FOOD SECURITY

Food security is one of the most complex challenges facing the global population.

The African continent is the most affected by hunger and malnutrition, and a large part of those suffering from hunger and malnutrition are smallholder food producers. NCA primarily has a proactive approach to improve food security through the CSEE Programme by promoting resilient livelihood opportunities to ensure adequate food availability and access, especially for women, children, and youth.

NCA has the potential to further strengthen its efforts to increase the impact on food security. By combining CSEE, WASH, GBV and Peacebuilding, we recognise that food is a human right, thus our initiatives can reap the potential from the synergies between our thematic areas. We are already making progress on integrating humanitarian response and long-term development efforts to promote food security and livelihood opportunities. One example is in **Ethiopia** where we are creating economic opportunities in recycling and value creation of plastic waste from the distribution of emergency items in refugee camps. Similarly, we are also introducing small-scale agriculture in Internally Displaced People (IDP) / refugee camps in Darfur, **Sudan**. NCA also has an opportunity to increase its impact on nutrition in **Malawi** and **Somalia** through our work with the WFP by improving the availability of a diverse range of nutritious foods in the marketplace through the micro investing concept. Vulnerability, risk reduction and management constitutes another opportunity to strengthen resilience and stability in NCA's livelihoods initiatives, and we are already piloting the integration of early warning systems into food production initiatives in **Malawi, Zambia** and **Tanzania**.

NCA is well placed to implement and further strengthen its capacity aligned with the Norwegian Strategy on Food Security under the Agriculture for Development from the Knowledge Bank Programme.

NCA works to advocate for climate justice, which is vital for food security. We advocate that developed countries must reduce their emission of greenhouse gases and that they must support developing countries to adapt to the changing climate. Agriculture adaptation is a vital part of this.

HUMANITARIAN RESPONSE

In 2022, NCA's humanitarian response reached beneficiaries in 16 countries with support from the Norwegian MFA, other private and institutional donors, and individual donations.

NCA initiated an immediate response to the invasion of **Ukraine**, contributing to the largest ACT Alliance response to date. NCA and its partners reached approximately 40,000 people with humanitarian assistance in Ukraine and Romania and provided immediate lifesaving assistance through multipurpose cash and vouchers and other support to deal with winter conditions. The response also included distribution of hygiene and sanitation items. NCA established a protection programme to support survivors of, or at risk of, GBV, prioritising mental health and psychosocial support through individual and group counselling, and provision of shelter. Trainings in GBV case management were provided to front-line workers in Ukraine, Moldova and Romania.

In **Somalia**, NCA's food security interventions have included new partnership agreements with the World Food Programme (WFP) and sustainable programming to ensure food production, livestock fodder and school feeding programming. In 2022, the Somalia country office were awarded six grants from the WFP to address the drought and expected famine. The partnership with the WFP focused on cash transfer for those most vulnerable and the provision of agricultural inputs. Through Norad and the Norwegian MFA funding, the Somalia country office has strengthened water networks and food production systems.



*With the worst drought in 40 years, Somalia is threatened by a widespread famine. Ahmed Hamse on mum Hassa Adan Caashi's lap in Usgure outside Garowe in Puntland, Somalia.
Photo: Håvard Bjelland/Norwegian Church Aid*

In response to the earthquake in **Afghanistan**, a six-month humanitarian response has been implemented to provide immediate life-saving assistance to communities in the form of shelter, WASH and protection services. The response is a combined modality of in-kind and cash voucher assistance for latrine/shelter repair and reconstruction. The activities also include awareness raising campaigns on hygiene and sanitation, including menstrual hygiene management and the protection of women, children and elderly.

In **Pakistan**, NCA has initiated a humanitarian response to deliver basic shelter and WASH services to flood-affected populations in three provinces. The project aims to reach 40,000 rights-holders (approximately 6,025 households) by the end of the implementation period in March 2023. The project meets the immediate lifesaving needs of the rights-holders in sectors where the needs are high. The response is two-fold and in the first response phase, access to safe WASH services is prioritised, and awareness campaigns on hygiene and san-

itation are being undertaken to prevent the rise of water-borne diseases. Additionally, non-food items are being distributed. The second phase of the response will be activated once the flood waters recede, and the planned activities are recovery services such as clean-up of debris and the rehabilitation of destroyed water schemes.



Distribution of non-food items such as shelter, hygiene, kitchen kits and jerry cans in Lasbela, Pakistan. Photo: RDF

MOBILISING THE ACT ALLIANCE FOR RAPID RESPONSE AND HUMAN RIGHTS

The war in Ukraine shaped the year for the European members of the ACT Alliance. Under NCA's leadership, the Europe Forum of the ACT Alliance rapidly developed a quality appeal and supported its implementation in Ukraine and neighbouring countries.

The long-term advocacy efforts of NCA and the ACT Alliance on climate change gave important results when the United Nation's Climate Change Conference (COP 27) concluded with an important breakthrough for the most vulnerable. In a COP with few other encouraging results, the commitment to a loss and damage facility was an important win for those most affected by climate change, and those advocating for them. There is still much work to do as NCA prepares for COP 28, yet the ACT Alliance joined south negotiators in celebrating this joint achievement.

To strengthen the advocacy work of NCA's country programmes, ten staff members participated in the Women's Human Rights' Training in Geneva in October. NCA co-organises this training with the ACT Alliance and our global ecumenical partners. The NCA team trained will form NCA's Sexual and Reproductive Health and Gender-based Violence Advocacy Team on gender justice that will spearhead the implementation of NCA's GBV Advocacy Strategy.



When the war broke out in Ukraine, Svetlana took her three daughters and fled the country. Sofia is the eldest. They receive water and food in the warm tent of NCA's partner Polish Humanitarian Action (PAH). Photo: Håvard Bjelland/Norwegian Church Aid

ADDRESSING THE HUMANITARIAN, DEVELOPMENT AND PEACEBUILDING NEXUS

There is a strong focus in the humanitarian field on the need to reshape interventions to combine the three pillars of emergency response, long-term development and peacebuilding action, commonly referred to as the Nexus. This is based on a recognition that crises are increasingly becoming protracted and cyclical. Also, 80% of all humanitarian crises are driven by conflicts, highlighting the need to address peacebuilding and to design interventions based on solid conflict analysis. This is driving the need for coordinated and complimentary responses, whereby humanitarian response, long-term development, and peacebuilding efforts are jointly planned, coordinated, and responding to the same overall goals.

NCA is uniquely positioned to deliver on the Nexus. NCA's programme framework gathers all three pillars under the same programmatic goals. We build our work on strong contextual awareness, and we can draw from our peacebuilding expertise. For example, in the community-based Peacebuilding Programme in North Shewa, Ethiopia, NCA has in 2022 been able to phase in humanitarian support and GBV services in locations where local peace committees have promoted peaceful coexistence among community groups that were previously were divided and engaged in violent conflict. Similarly, in Burkina Faso and Mali, NCA has initiated a cross-border programme that will address humanitarian WASH needs, while simultaneously strengthening local conflict management capacities to promote social cohesion and long-term capacities for climate resilient agriculture.



*Zalissa Konfe with her one-year-old son Sanga Adama lives in Siby. The village has received water through NCA. Both wells and toilets are built to be shared equally between host communities and refugees, and water committees have members from both sides so that conflicts might be avoided.
Photo: Håvard Bjelland/Norwegian Church Aid*



*A dignified period. Mengagsha Monastery is the first monastery in Ethiopia to start producing reusable sanitary pads for women in their community thanks to NCA's Menstrual Hygiene Management intervention.
Photo: Hilina Abebe/Norwegian Church Aid, Ethiopia*

AN ENVIRONMENTALLY SUSTAINABLE NCA

In 2022, NCA finalised its commitments to the Climate and Environment Charter for Humanitarian Organisations and joined more than 300 humanitarian organisations who are taking responsibility for the impact of humanitarian aid and pledging to address the climate and environment crisis.

The commitments were included in NCA's Strategic Priorities for 2023, and the Sustainable NCA Working Group is spearheading the development of the action plan that will drive the implementation of NCA's commitments. Prioritised areas of work include mitigating environmental impacts and reducing emissions from NCA's programmes and operations. Work has already begun to establish the baseline for NCA's carbon footprint, and new staff members were hired in 2022 to strengthen NCA's capacity on environmental sustainability in programming and logistics.

NCA is also increasing its efforts for green office facilities. In 2022, NCA started the renovation of its Head Office and sustainability is at the core of this project with the use of upcycled materials made from fishing nets and recycled plastic bottles, among other things. Simultaneously, NCA has commissioned a pilot study on improving energy efficiency and renewable energy solutions at its offices in Sudan. The pilot will produce a template for future assessments of the environmental footprint of NCA's country and field offices.

NCA'S WORK ON SYSTEMATIC USE OF DATA AND KNOWLEDGE

NCA has continued to focus on the systematic use of data and knowledge for improved programme quality. The Project Information and Management System (PIMS), which was launched in 2021, is a database for results that can be analysed across projects, grants, and countries. NCA and the system provider have worked to improve and develop the Monitoring and Evaluation module in PIMS with the aim of making the system even more user-friendly, ensuring that all achieved results are included in reporting, and improving the function for importing results data from NCA's implementing partners.

NCA's new Evaluation & Research Policy was finalised in 2022. As a data-driven and results-based organisation, high quality evaluations and research are seen as prerequisites for the constant refinement of NCA's work and how the organisation evolves over time. With the release of this Policy, NCA renews its ambitious commitment to build an evaluation and research practice that is based on scientific methods and objective judgements. This will in turn provide the vital foundation of openness, accountability and trust that is needed to fulfil our commitments to donors, partners, stakeholders, and rights-holders.



*"Stop arms exports to Qatar" campaign
at Changemakers summercamp.
Photo: Mitzi Bystrøm Larsen/Changemaker*

CHANGEMAKER

In 2022, Changemaker (NCA's youth organisation) continued to engage youth in Norway to help change the world through activism, lobby work, and campaigns. As NCA turned 75 years in 2022, Changemaker celebrated its 30th anniversary through jubilee events highlighting our work and victories throughout the years.

It has shown to be challenging to reach and engage the youth after the COVID-19 pandemic. Still, we have had several campaigns throughout the year, travelled around Norway to talk to young people about the Lenten Campaign, and have been involved in national and international political processes to help influence Norway and international politics to make the world a little more just.

These are some of 2022's highlights:

- For the first time since COVID we were able to arrange the "Verdens Beste Nyheter" Campaign, where we went out in the streets to hand out our campaign paper with only good news about positive development in the world.
- Through our political campaign, we challenged the view of Norway as a nation of peace by questioning the fact that World Cup nation Qatar was Norway's second largest arms customer.
- We were present at COP27 in Egypt in November with two participants and got a breakthrough on climate justice with a new fund for loss and damage.
- Together with NCA and other civil society organisations, we got a big political win on our demand for a tax convention in the UN. In November 2022, the second committee in UN General Assembly decided to look into the possibility of developing a framework on international tax cooperation.

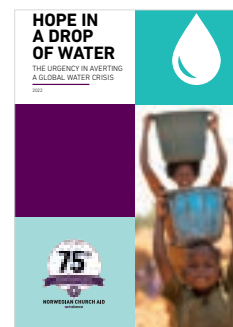
Thank you very much for your cooperation and support in 2022!

75 YEARS ANNIVERSARY

In 2022 NCA celebrated its 75th Anniversary. This was marked in various ways:

- Launch of three reports describing our work within the three global programmes WASH, Peacebuilding and GBV (the last one launches in 2023).
- Podcast with Tomm Kristiansen (three episodes, one for each programme).
- A Global Meal celebration with all our staff joining digitally from around the world on September 13th.
- Celebration Service in the Oslo Cathedral November 9th with many of our supporters and special guests that included Their Royal Highnesses, the Crown Prince and Crown Princess of Norway.
- Many local celebrations in the countries where we work organised by the country offices.
- Several local and regional celebrations held by the churches in Norway that included the national “Lutheran Church Parliament Meeting”, festivals, concerts, and a tour of dioceses throughout the year.

These activities provided broad visibility for NCA and engaged various stakeholders and target groups. Together they emphasised that we are ONE NCA globally.



*The Anniversary Celebration Service in Oslo Cathedral where Their Royal Highnesses the Crown Prince and Crown Princess of Norway and other special guests joined together with NCA staff, members of The Board and Council, our partners, supporters and church networks to commemorate the past 75 years. The service was led by Presiding Bishop Olav Fykse Tveit.
Photo Håvard Bjelland/Norwegian Church Aid*

FUNDRAISING FOR THE UKRAINE CRISIS

Due to good cooperation internally, NCA was able to start fundraising for a response from congregations, the Private Sector, and all our donors the day after the invasion. Together with five other humanitarian organisations (Norwegian Red Cross, Save the Children Norway, Caritas, The Norwegian Refugee Council and UNICEF) and the Norwegian Broadcasting Corporation (NRK), we arranged a joint TV-programme asking for donations from the public. During eleven days, we raised NOK 41 million before we launched our annual Lent campaign.

REGULAR DONORS

NCA's regular donors are one of our most important backbones when it comes to unrestricted and predictable funding and 2022 was a good year for recruitment. Via year-round face-to-face activities all over Norway, we recruited 12,000 new regular donors, which entails having roughly 100,000 conversations with the public about NCA's work. Our focus continues to be on our WASH Programme, and our donors can learn more about what they are contributing to via frequent updates, including our annual Water Magazine. Regular donors supported NCA with NOK 94 million in 2022, and we continue to be grateful for their loyalty and trust in our mission and work.



Collecting money in the annual lenten campaign.
Photo: Håvard Bjelland/Norwegian Church Aid



THE LENTEN CAMPAIGN

NCA's annual Lenten Campaign engages 35,000 to 40,000 door-to-door fundraisers across the country. In 2022, NCA together with the church congregations raised NOK 38 million, which is an all-time high. In our survey after the Campaign, we found that the public's willingness to donate and support the Campaign rose significantly when the campaign's focus corresponded with events covered in the media. Additionally, the fact that we also raised NOK 41 million earmarked for Ukraine in the weeks before the Lenten Campaign shows both the generosity of the public and the ability and agility of the church network in Norway to handle rapid changes.

THE CHRISTMAS CAMPAIGN

Congregations are NCA's constituency and most important donors to our Christmas Campaign. In 2022, the churches were finally open to the public again after two years of COVID restrictions. There was a decrease of 30% in attendance at the Christmas services and this year's result ended up at NOK 9.7 million. To support the congregations, we ran ads on the channel TVL. Despite high electricity prices and an increase in interest rates, the rest of the fundraising campaign has reached its targets. We also have an all-time high sales record in the web shop. In total, the Christmas campaign raised NOK 26.5 million.



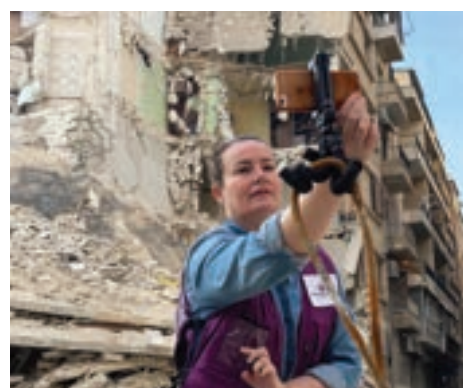
Two-year-old Ubx Said with her family have lost their livelihood in Somalia's worst drought in 40 years. Photo: Håvard Bjelland/Norwegian Church Aid

COMMUNICATION

In 2022, NCA had an all-time high visibility in the Norwegian media. In 2021, the number of published articles about NCA in Norwegian media outlets was 1,627 and in 2022 that number increased to 2,087. We have also had great results with engagement in social media.

In 2022, a Community of Practice (CoP) for communications with representatives from all our countries was launched. Through the CoP there has been training in digital storytelling, photography, social media, different tools, and how to get visibility in media, among other topics.

In addition, NCA launched a new Communications Policy for all staff and implementing partners. The need for visibility has never been greater. The demands from donors are growing, and visibility is now a must have, rather than nice to have.



Benedicte Næss Hafskjold is preparing for a live interview on Norwegian Broadcasting Corporation (NRK) from Aleppo, Syria. Photo: Håvard Bjelland/Norwegian Church Aid

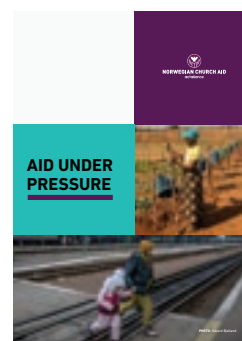
ADVOCACY WORK

In 2022, NCA advocated at national, regional, and global levels. Our work has been concentrated around the Norwegian aid budget, climate justice and inequality. Furthermore, we have also worked on the aftermath of the pandemic and what we can learn from the uneven and unjust distribution of COVID-19 vaccines.

The Aid Budget

In 2022, NCA allied with other large humanitarian organisations in Norway to push the government into restoring the goal of giving 1% of the gross national income (GNI) to development aid. Our efforts had a big political impact, and the funds to meet the needs of the humanitarian crisis in Ukraine and the global south will now be taken from The Oil Fund. An assistance plan for Ukraine and countries affected by the crisis is being negotiated in the parliament.

In our report "Aid under pressure" we highlighted how new global challenges and concerns are increasingly being financed from the aid budget.



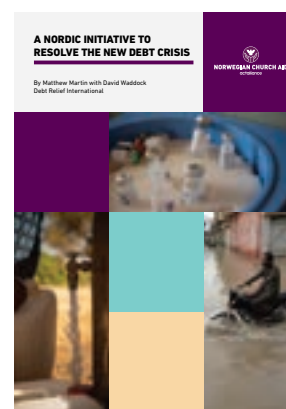
Climate Justice

We continued to advocate for a white paper on climate finance. This is a NCA political demand that is gaining more and more support among politicians. In this regard, we published a report on Norwegian climate finance, and we established a committee that consists of experts in finance, aid and climate, among other areas. This committee will work on a suggestion for new and additional sources of climate finance and will work during the spring of 2023. Additionally, through 2022, NCA participated in a broad global alliance to push for more financing for loss and damage and increased adaptation finance.

Inequality

Economic inequality is a defining characteristic of our age, permeating all issues. It is increasingly clear that it will be impossible to reach climate goals without tackling inequality.

In 2022, NCA presented a report outlining how the international community can work towards a fair and transparent architecture for debt restructuring and cancellation. Domestic resource mobilisation and tax will have to deliver most of the needed climate and development finance. NCA is working with partners to develop tools to strengthen national tax systems making both collection and spending more equitable. In 2022, member states passed a resolution mandating the UN to start working toward a tax convention after an initiative from the Africa Group. This is a major victory for NCA and the global tax movement, and an ask that dates back to the Monterey conference in 2002. In 2022, NCA published a report outlining how negotiations toward a tax convention might progress. NCA's campaign for global tax reform continued in 2022 with a film, seminars and social media action.



1.3. MANAGEMENT AND CONTROL

NCA aims to administer funds, personnel resources, and programme work in the most efficient, professional, and accountable manner. Dedicated, competent and engaged people, and strong systems and routines, ensure professional management and control. The COVID-19 pandemic had a significant impact on the organisation with a lasting acceleration in the use of digital tools in NCA's day-to-day work. This has continued even after the pandemic and has helped strengthen transparency and control throughout the organisation. NCA's presence in challenging contexts, both in regard to security and corruption, requires a consistent focus on risk and control.

COMPLIANCE

NCA is continuously strengthening our compliance routines and systems towards rights-holders, donors, and other stakeholders. NCA is certified against the Core Humanitarian Standard (CHS), which sets out commitments that we use to improve the quality and effectiveness of the services we deliver. Our partnership model and the importance of contextualising our work is ensuring that our work is well rooted in the local context. At the

same time, the partnership model challenges NCA's ability to ensure compliance with financial, procurement, anti-corruption and counter-terrorism laws and regulations. NCA continues to strengthen the capacity and cooperation in response to these challenges through monitoring activities. The method involves both periodic assessments and control mechanisms with findings that proves the importance of compliance focus and capacity building. Assessments are followed up with actions to correct and improve.

INTERNAL MATTERS

The Working Environment Committee meets every month and are following up on improvement measures. There is also a good and open dialogue between the unions and the management who meet on a regular basis in the Corporate Committee.

RENOVATION

The Head Office building in Bernhard Getz gate (co-owned with the Norwegian Bible Society) is of great value and must be maintained regularly. In 2022, NCA started the renovation of the building with the focus on better ventilation, replacement of the 37-year-old windows and fire doors. We will at the same time renovate the office and meeting rooms to maintain modern and attractive premises for our employees. The renovation has a strong focus on energy efficiency and reuse of materials as well as other environmentally sustainable solutions. The energy efficiency will be improved by approximately 30%.

LIABILITY INSURANCE

NCA does not have Board Liability Insurance in 2022. The Secretary General is insured as an employee. Board members are insured when on travel to NCA countries.

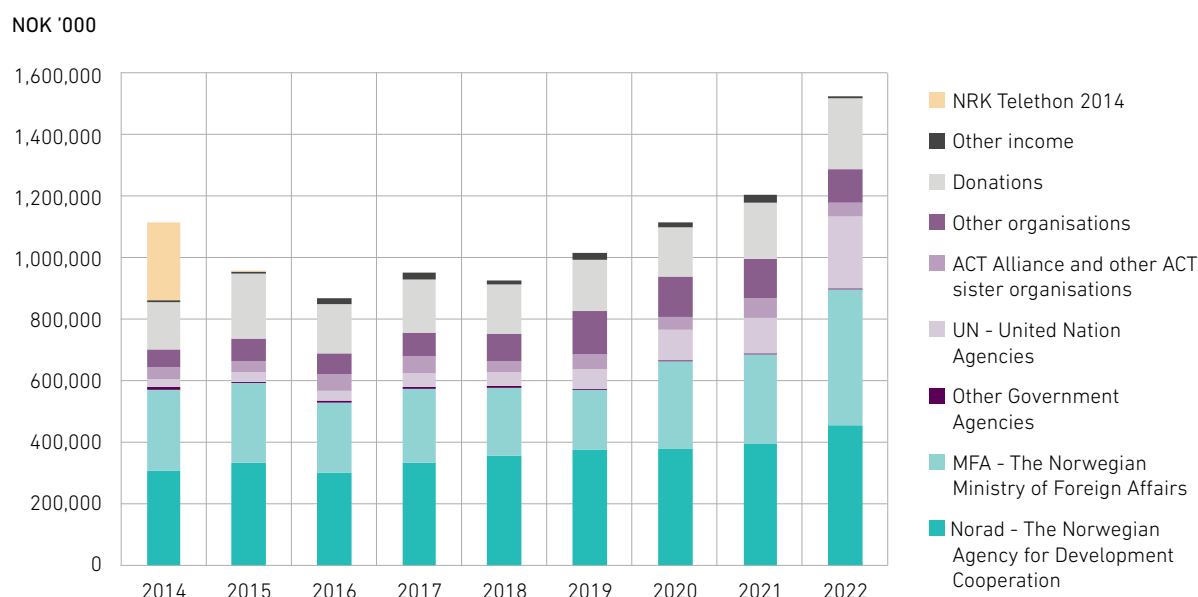
TRANSPARENCY ACT

A team in NCA has started to work with the Transparency Act, the new Norwegian law from 2022. The law focuses on minimising adverse impacts on fundamental human rights and decent working conditions in our operations, supply chains and other business relationships. NCA will publish an account of the status of our work by June 2023 on our website and internally on our internet. From 2024 we will publish annual reports on Ethical Trade Norway's website.

2. THE ACCOUNTS FOR THE YEAR

The total incoming resources in 2022 amounted to 1,545 MNOK. 58% of the funding came from Norwegian government agencies, 26% from other organisations and institutions, 15% were donations and 1% came from other sources. There is a significantly higher income in 2022 due to fundraising in relation to the outbreak of the war in Ukraine, the floods in Pakistan and a large humanitarian program funded by UNDP in Afghanistan. 1,567 MNOK of expenses were incurred in 2022, of which 95% were used to fulfil NCA's mandate or obtain new funding. The annual accounts have been prepared in compliance with the Norwegian Accounting Act and Norwegian accounting standards for NGOs. The deficit for the year is 22.1 MNOK. The unrestricted funds showed a deficit of 46.1 MNOK. Liquidity is good despite a net negative cashflow during the year. The negative cashflow is mainly due to the rehabilitation of BG3 and reduced value of financial investments. NCA will within the ethical guidelines and the framework for a healthy risk management, risk diversification and liquidity seek to achieve the best return on financial investments. Investments are made in accordance with the Boards guidelines and are reviewed annually. The investments are valued at 137 MNOK and are mainly money market funds, investment funds and quoted shares.

FIG 2. INCOMING RESOURCES



3. WORKING ENVIRONMENT

Norwegian Church Aid strives for diversity and promotes inclusiveness. Human resources are managed with the aim of ensuring the highest level of professionalism. Staff work together across the Head Office and the Country and Regional Offices. NCA is a global organisation and has an ambition to give staff an experience of working in a truly global work environment. NCA's digital infrastructure, such as the intranet, global Enterprise Resource Planning (ERP) system, and document management system, ensures information sharing and support our work around the world.

RECONSTRUCTION WORK OF OFFICE PREMISES IN 2022

In 2022, the physical and psychosocial working environment has been a priority area within the health, safety, and environment (HSE) field. From May 2022, the renovation of the office premises started up. The building is being renovated in two stages and is split in the middle so that employees work in the half of the building that is not being renovated.

The renovation has required flexibility and cooperation from employees and managers. The biggest challenges identified are noise, dust, less office space per employee and reduced meeting room capacity. An additional challenge is that the remodelling takes place after a long period of home office due to the pandemic. COVID-19 brought with it an increased degree of isolation and a reduced opportunity for relational interaction both at work and in general.

At the start of the year, a risk assessment was carried out in collaboration between the occupational health service Avonova and the user group for the renovation project. The biggest risks identified were unwanted elevated turnover due to redevelopment, frustration and physical problems related to noise and dust, and fewer meeting rooms. Measures to reduce the aforementioned risks have included rental of external office space, possibility to book external meeting rooms, close dialogue with management about risk related issues, advance notice to employees on days with noisy work, and a physical safety round with a focus on the physical working environment and ergonomics. Employees also received a lump sum payment to cover the costs of aids for a fully adequate home office.

In the autumn of 2022, a thorough protection round was carried out in 3 parts: questionnaire, voluntary talks with the protection representatives and a physical protection round including follow-up by an ergonomist for employees who wanted this. The findings were followed up by management, HR and chief protection representative. The HSE action plan has focused on facilitating arenas for fellowship and social interaction. This was considered particularly important to increase well-being and motivation after a long period of home office during the pandemic. Throughout the year, breakfast seminars, joint Friday coffees, introduction days for new employees, after summer reunion in the form of backyard party and a Christmas party have been hosted. NCA has renewed the agreement with SATS Akersgata and included joint training for employees once a week. These measures have been positively received and an important element in promoting a good working environment. KN-UT has also this year had a varied and well attended programme.

Line management has held regular meetings both internally and with external actors with a focus on ensuring good employee follow-up and information sharing during the construction period.

COVID-19

2022 started with home office mandates and entry restrictions to most countries. This led to the decision that only essential business trips should be carried out. The opportunity to sit in the office was opened up for those employees who needed this for health or other weighty reasons. From 12 February, the authorities' mandate for home offices was lifted and people could return to the office premises. During the spring, entry restrictions to most countries were also reduced or lifted. This contributed to being able to resume necessary and planned business trips.

EXECUTIVE LEADERSHIP PROGRAMME

In 2021 and 2022, about 115 NCA leaders have completed NCA Executive Leadership Programme. The NCA Executive Leadership Programme is designed to help leaders succeed in meeting the expectations outlined in the Global Leadership Platform. Combining theory and practice, this programme aims to equip leaders with the ability to understand the leadership role, to motivate employees, strategic thinking and leading in different cultures and contexts.

AKAN (WORKING LIFE'S COMPETENCE CENTRE FOR SUBSTANCE ABUSE AND ADDICTION)

AKAN measures have been on the agenda in the HSE work in 2022 and an AKAN action plan was drawn up discussed in the working environment committee (AMU) in the first semester. The leadership group has, in line with the health authorities' recommendations, adopted a policy for drug use and gambling for NCA. The AKAN contact and HSE coordinator have conducted where the policy has been presented and discussions about drug use, gambling addiction and alcohol consumption have been on the agenda.

OUR STAFF MEMBERS

As of December 31st in 2022, NCA has 151 permanent staff at the Head Office, and 9 temporary employees at the Head Office, compared to 146 permanent employees and 10 temporary employees as of December 31st in 2021.

The rate of sick leave was 7.36% at the Head Office in 2022, compared to 4.45% in 2021.

Year	2019	2020	2021	2022
Permanent Positions Head Office	138	144	146	151
Temporary Project Positions Head Office	20	14	10	9
Total Head Office	158	158	156	160
Positions in Country Offices on contract from Head Office	46	56	66	62
Positions with home based expatriate contracts	6	8	15	5
Positions in Country Offices on local contract	634	557	635	705
Total	844	779	872	932

Employees per department at the Head Office	31.12.2019	31.12.2020	31.12.2021	31.12.2022
Department for International Programmes	57	59	54	60
Department for Communications and Politics	14	15	22	25
	10	8		
Fundraising department	28	29	26	27
Finance department	35	33	31	33
Human resources department	11	11	11	13
Secretariat	3	3	2	2
Total	158	158	146	160

OUR STAFF MEMBERS AROUND THE WORLD ARE LOCALISED AS FOLLOWS:

Country/region	2019		2020		2021		2022	
	Expat	Local	Expat	Local	Expat	Local	Expat	Local
Afghanistan	4	41	4	41	4	38	5	52
Angola	2	18	2	20	2	20	1	11
Bangladesh	3	0	3	0	1	0	0	0
Burkina Faso	0	0	0	0	1	1	2	12
Burundi	1	16	1	26	1	23	0	0
Colombia	0	0	1	0	0	0	0	0
DR Congo	2	19	2	21	3	24	3	27
Ethiopia	3	56	1	38	1	54	1	66
Jordan	5	6	7	1	4	5	2	6
Kenya	1	9	2	10	0	5	0	5
Lebanon	0	0	0	0	2	2	2	0
Malawi	1	24	2	23	2	38	3	50
Mali	1	45	4	39	6	25	6	28
Iraq	5	51	4	30	2	49	2	53
Nigeria	3	32	4	35	5	31	5	35
Pakistan	1	19	1	20	1	25	1	27
Somalia	0	19	0	22	6	23	7	33
South Africa	0	2	0	2	0	2	0	3
South Sudan	5	79	5	70	6	82	7	90
Sudan	7	137	10	116	16	136	10	131
Syria/Turkey	0	0	0	0	1	4	1	15
Tanzania	1	19	1	8	1	19	1	24
Venezuela	0	0	1	0	0	0	0	0
Zambia	1	42	1	35	1	29	3	37
TOTAL	46	634	56	557	66	635	62	705

In addition, we are working in joint country programmes in four countries, where other ACT Agencies are lead: Guatemala, Haiti, Myanmar and Palestine.

HEALTH, SAFETY AND ENVIRONMENT (HSE) DEVIATION AND OCCUPATIONAL INJURY/ ILLNESS (HEAD OFFICE)

The HR department reported 1 case of occupational injury/disease to NAV and IF insurance in 2022. The case was followed up in line with our routines.

Two HSE deviations were noted in 2022. Both deviations were related to the ongoing rehabilitation/remodelling work.

4. EQUAL OPPORTUNITY

Norwegian Church Aid is committed to equal opportunity and equal rights for all employees, regardless of gender, age, disability or cultural background.

The HR department has in 2022, in collaboration with the unions, revised the head office salary policy. In the revised policy document, it is stated that all should be treated equally and fairly, and no one should experience discrimination.

NCA has strengthened formulations in job recruitment adverts to increase and ensure diversity and gender balance among staff. The following sentence is included in job advertisements: "We encourage all qualified persons to apply for a job with us, regardless of gender, age, disability or cultural background". In addition, we focus on increasing diversity in our recruitments. The value of diversity is taken into account when the process starts. In addition, HR challenge the recruiting leader on the requirements that are set. As an example, Norwegian is not a requirement in all positions at the Head Office, we use English ad texts and advertise on international platforms and institutions to attract more applicants with a non-Norwegian language background. Furthermore, inclusion will be on the agenda in connection with the new lifespan policy.

We strive for gender balance at all levels, both at the Head Office and at the Representations. Women and men are provided the same opportunities for professional development and salary increases. An active dialogue with the union representatives in the Corporate Committee (BU) is a central priority to ensure performing and reporting obligations on gender equality.

As of December 31st in 2022, NCA has 64% women and 36% men in permanent positions, and 78% women and 22% men in temporary positions at the Head Office. At the Country Offices the gender breakdown of employees shows 35% women and 65% men (including employees on contract from Head Office). The senior management team is made up of 50% women and 50% men, and division leaders consist of 81% women and 19% men. The Board consists of 58% women and 42% men.

Gender balance at the Head Office	Number		%	
	Women	Men	Women	Men
Gender balance in permanent positions	96	55	64%	36%
Staff in part-time positions	7	2	5%	1%
Temporary contract	7	2	5%	1%
Number of weeks of parental leave*	21.3	13.2	n/a	n/a

* Average number of weeks of parental leave. Note that these figures reflect how the distribution was in 2022, and that it thus does not take into account when the leave was started and ended, and how the distribution was between the parents in each individual leave case.

All employees are obliged to sign the ACT Code of Conduct as part of their employment contract, which outlines NCA and ACT Alliance commitment to prevent sexual harassment, exploitation, and abuse, and to safeguard children. In addition, all staff members have to sign and comply with NCA's newest policy: Norwegian Church Aid's Policy on Protection from Sexual Harassment, Exploitation and Abuse (PSHEA), and Child Safeguarding (CS). NCA staff and related personnel are personally and collectively responsible for upholding and promoting this policy both during and outside normal working hours. Moreover, staff are aware of NCA's commitment to be accountable to: "Code of Good Practice for the ACT Alliance" and "Code of

Conduct for the International Red Cross and Red Crescent Movement and Non-Governmental Organisations in Disaster Relief”, and the Core Humanitarian Standards (CHS).

NCA's complaints handling mechanism further provides an arena for raising awareness of any form of misconduct, including inequality and breaches of ethical commitments, in a responsible, predictable and just way, which minimises the risk of damage to individuals and provides an opportunity for introducing prevention measures.

5. PROSPECTS FOR THE NEXT YEAR

NCA's strategic objectives are adjusted annually and as needed to ensure that the organisation always works towards global justice in the most efficient and impactful way possible. All Departments have developed their annual plans and strategic goals with more targeted priorities. For the individual employee Performance Development Review (PDR) are developed and linked to the departmental strategic goals.

During 2023, NCA will focus on the following four strategic priorities:

AN ENVIRONMENTALLY SUSTAINABLE NCA

By December 31st 2023, NCA can document improved environmental sustainability against the targets of the Climate and Environment Charter for Humanitarian Organisations. This includes a progressive reduction in carbon emissions, use of sustainable materials and solutions in our operations, and ensuring that climate and environmental risks are addressed throughout the organisation.

NCA – A RELEVANT FIRST RESPONDER

By December 31st 2023, NCA has increased ability to respond to humanitarian crisis in a timely and effective manner. Based on clear plans and routines and with appropriate expertise, we respond with efficient coordination. We actively engage with local first responders, and deliver on programme quality, fundraising, and communication.

A RESULTS- AND DATA DRIVEN NCA

By December 31st 2023, NCA has improved its ability to efficiently and effectively obtain relevant results and analyses on what we achieve, what we can improve and document our potential. We do this by optimising the use of our digital solutions.

A LEARNING AND INNOVATIVE NCA

By December 31st 2023, NCA has improved its innovative capacity. We do this by testing new ways of working both internally and externally with partners and strengthening our organisational learning.

6. GOING CONCERN EXPECTATION

The annual accounts assume that Norwegian Church Aid is a going concern. The organisation has neither the intention nor the need to liquidate or curtail materially the scale of operations. This expectation is based on the forecast for 2023 and long-term strategic plans. The organisation is in a sound financial position.

Despite some COVID-restrictions and implications of conflicts and crises, our programmes have delivered close to full capacity in 2022, and additionally significant responses to major crisis resulted in a significant increase in volumes. NCA, both at the Head Office and Country Offices, have responded relevantly to sudden incidents.

The economic downturn in the private economy in Norway has not affected NCA's voluntary donations from the Norwegian public, and NCA has increased funding from institutional donors. The cash flow is good and is received in line with donor agreements. The currency situation has been dramatic in several countries and together with rising inflation create challenges to managing the operations globally. Instabilities in banking services continue to occur in certain countries, and preventive measures have been taken in this regard.

7. ENVIRONMENT AND SUSTAINABILITY

The organisation is not engaged in production or other activity that adversely affects the external environment. One of the organisation's strategic goals for several years is to promote positive environmental practices at all levels of project intervention.

Norwegian Church Aid has signed the Climate and Environment Charter for Humanitarian Organisations and established an action plan to support the charter commitments. By signing the Charter, we have committed to scale up our climate action, cut our greenhouse gas emissions and ensure that our programming is environmentally sustainable. NCA's goal is to reduce our carbon footprint. In 2022, our CO₂-emissions from flights were 20% lower than in 2019, and a goal for further reductions to 25% towards 2025 were set. The commitments are addressing both the programmatic work as well as own operations. Reduction of our carbon footprint and greening of operations are key initiatives. In addition to the carbon footprint related to travel, NCA has initiated a programme for energy efficiency in the operations globally.

8. RISK MANAGEMENT

Many of the countries in which Norwegian Church Aid works are vulnerable, high-conflict countries, and many are afflicted by widespread corruption. The security situation is a growing challenge. Norwegian Church Aid is constantly working to address this reality and takes a systematic approach to security. Hence to identify and mitigate risks, NCA carries out risk assessments and reviews of own routines and practices. Based on these, NCA develops mitigation plans, procedures and trainings, which cover various security and safety, legal, financial, ethical, operational, and programmatic aspects.

Norwegian Church Aid's income is based on fundraising, grants from Norwegian public authorities, and international donors. This means that Norwegian Church Aid's financial risks are strongly correlated with the organisation's ability to remain a relevant and credible actor in the humanitarian sector. We strive for efficiency and quality starting from the planning phase through the implementation and reporting of all our projects. Moreover, we meet – and quickly resolve – challenges associated with corruption, fraud and mismanagement by putting in place strict procedures, carrying out external audits, as well as closely following up when these instances occur.


Norwegian Church Aid practises a policy of zero tolerance in relation to corruption. Strict and robust control procedures are in place and internal and external complaints are investigated efficiently while maintaining the confidentiality of the parties involved. We also work to ensure that the organisation's Code of Conduct and whistleblowing systems are more widely known. Early warning is vital when wrongdoing is suspected, both when it is financial in nature and in the case of suspected abuse and assault.

Norwegian Church Aid annually presents a report of fraud and corruption cases that the organisation has faced each year. The Anti-Corruption Report for 2022 has been submitted to the Norwegian Government and published on our website. We work on four levels within anti-corruption: prevention, detection, management, and learning, with extra attention towards countries without recent cases. Transparency is an important part of Norwegian Church Aid's work against corruption, and also contributes to reducing the risks that fraud and corruption presents. Norwegian Church Aid is also exposed to financial risk through the financial investment and currency markets. The liquidity is good, and the credit risk is negligible.

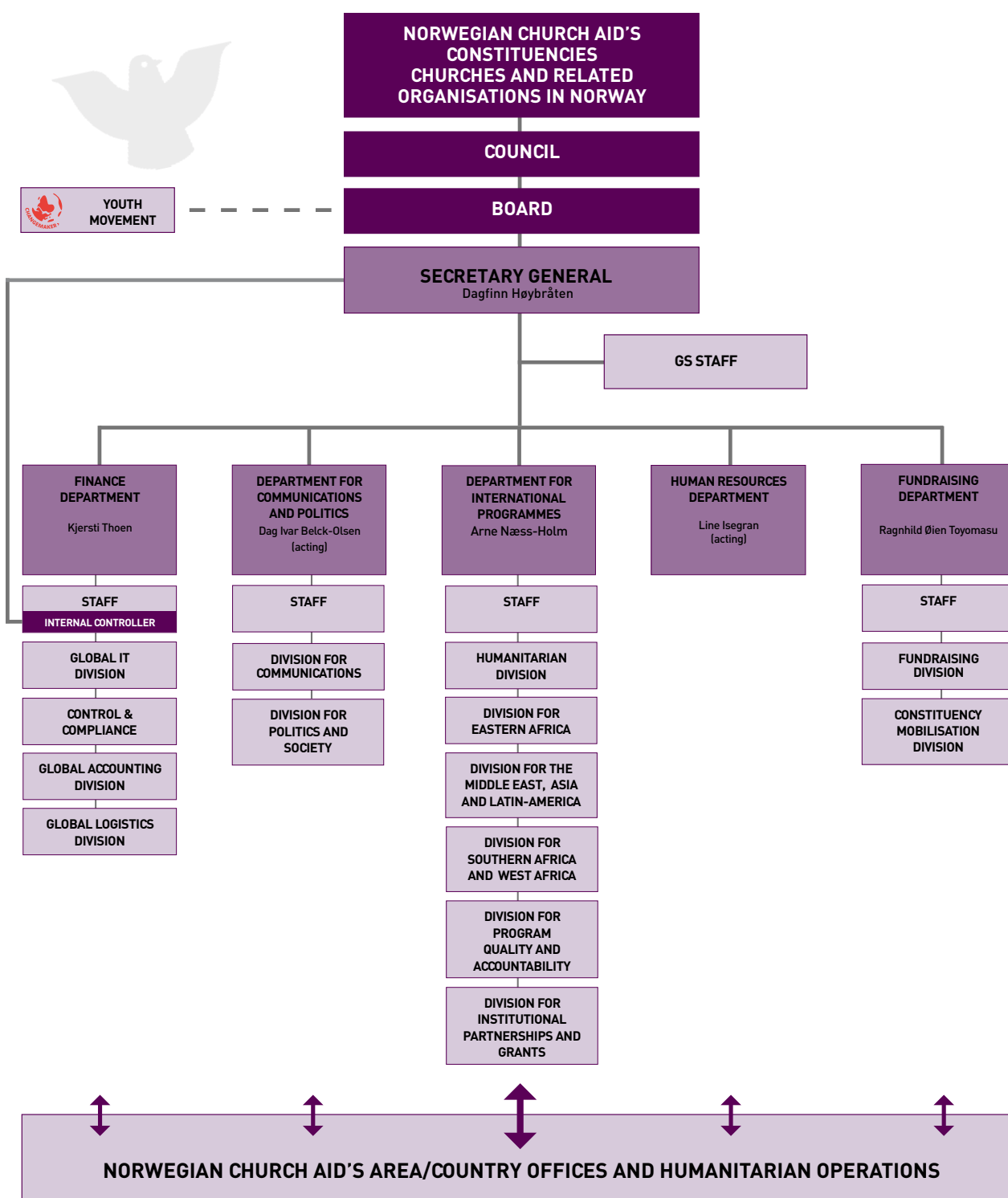
9. CONCLUSION

The Board of Directors considers that the annual financial statements and accompanying notes and cash flow statement give sufficient information about operations and position at year-end. No event has occurred after year-end that is of significance in the assessment of the financial statements.

Oslo, April 28th 2023

 Tone Lindheim Chair of the Board	 Vegard Kolbjørnsrud Deputy chair of the Board	 Herberg Finnset Board member
 Ottar Mæstad Board member	 Juliet Young Board member	 Birgitte Moe Olsen Board member
 Kjetil Fretheim Board member	 Jørn Lemvik Board member	 Naja Amanda Lyng Møretro Board member
 Eirik Hjort Kirkerud Board member	 Johanne Walthinsen Board member	 Anna Strandenæs Board member
	 Dagfinn Høybråten Secretary General	

NCA'S ORGANISATION CHART AS OF 31.12.2022



Independent Auditor's Report

To the Supervisory Board of Kirkens Nødhjelp/ Norwegian Church Aid

Opinion

We have audited the financial statements of Kirkens Nødhjelp/ Norwegian Church Aid.

<p>The financial statements comprise:</p> <ul style="list-style-type: none">• The balance sheet as at 31 December 2022• The activity accounts for 2022• Statement of cash flows for the year that ended 31 December 2022• Notes to the financial statements, including a summary of significant accounting policies	<p>In our opinion:</p> <ul style="list-style-type: none">• The financial statements comply with applicable statutory requirements, and• The financial statements give a true and fair view of the financial position of the Organisation as at 31 December 2022, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.
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Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organisation as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other 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 opinion.

Other information

The Board of Directors and the General Secretary (management) are responsible for the other information. The other information comprises the Board of Directors' report and other information in the Annual Report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Opinion on the Board of Directors' report

Based on our knowledge obtained in the audit, in our opinion the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

Responsibilities of the Board of Directors and the General Secretary for the Financial Statements

The Board of Directors and the General Secretary (management) are responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs 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 financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to:

<https://revisorforeningen.no/revisjonsberetninger>

BDO AS

Erik Lie
State Authorised Public Accountant
(This document is signed electronically)

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Erik Helge Lie

Partner

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