

**ACCOUNT OF DUE DILIGENCE  
FOLLOWING THE TRANSPARENCY ACT**

**30.06.2023**



**NORWEGIAN CHURCH AID**  
actalliance



Thanks to Charlotte Nilsen, Signe Lindstad Isum and Elisabeth Sanne, a student team recruited by The Innovation Effect. The team consisted of students with interdisciplinary competence in engineering, economics, human rights and multiculturalism. They have assisted Norwegian Church Aid with mapping what NCA already has in place, developing a framework for due diligence assessments, conducting a workshop with colleagues from Head Office, Malawi and Afghanistan, writing a draft account and strategic recommendations.



**COVERPHOTO:**  
*Mining in Karonga, Malawi. NCA works together with partner organisations to document the effects mining has on local communities and to empower rights-holders to engage*

*with and hold local government representatives and mining companies accountable on environmental and human rights.*

**PHOTO:** Håvard Bjelland/Norwegian Church Aid

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## Introduction

The Norwegian Transparency Act entered into force the 1<sup>st</sup> of July 2022. This new Act was made to ensure and promote enterprises' respect for fundamental human rights and decent working conditions in connection with production of goods and services. Following this, all enterprises of a certain size must conduct due diligence assessments, looking at our organisation, supply chain and business partners, to prevent and mitigate adverse impacts. Any person has the right to information on how we address actual and potential adverse impact uncovered by our due diligence assessment.

Norwegian Church Aid (NCA) is one of the largest humanitarian organisations in the Nordic region, and one of the nearly 10,000 Norwegian companies/organisations affected by the Transparency Act. NCA is therefore required to report on the law's requirements by June 30 each year, starting in 2023. In this account, the work we have done so far will be presented, including risk assessment, ideas for measures, and strategic recommendations for future work.

## Norwegian Church Aid's area of operations

Norwegian Church Aid is an ecumenical diaconal organisation for global justice, operating in 30 different countries, with 16 Country Offices. We work to help the poorest and those in need, regardless of their race, political or religious affiliation. We provide emergency assistance in disasters, work for long-term development in local communities and address the root causes of poverty, and we advocate for just decisions by public authorities, businesses, and religious leaders.



Youth sending a clear message.  
PHOTO: Fighting Inequality Alliance Zambia

## PROGRAMME FRAMEWORK 2020 – 2030



In our *Programme Framework 2020–2030* we focus on six thematic areas: *Gender-based Violence, Climate Resilient Water, Sanitation and Hygiene, Peacebuilding, Climate Smart Economic Empowerment, Faith-based Climate Action and Fighting Inequality*. In 2019, the CIVICUS Monitor found that 111 countries have closed, repressed, or obstructed space for civil society. More than one hundred governments have introduced laws restricting the legal space within which civil society can function, often using national security legislation to restrict free speech, the right to assembly, and the ability of foreign donors to support national civil society organisations. All NCA's work aims to strengthen civil society and local capacities through a rights-based approach. Together with our partners, NCA empowers rights-holders to participate in the transformation of their communities in solidarity with others, upholding human dignity and human rights. NCA enhances partners' ability to participate in formal and informal civil society networks, strengthens their organisational and financial capacities, and increases their advocacy capacity.

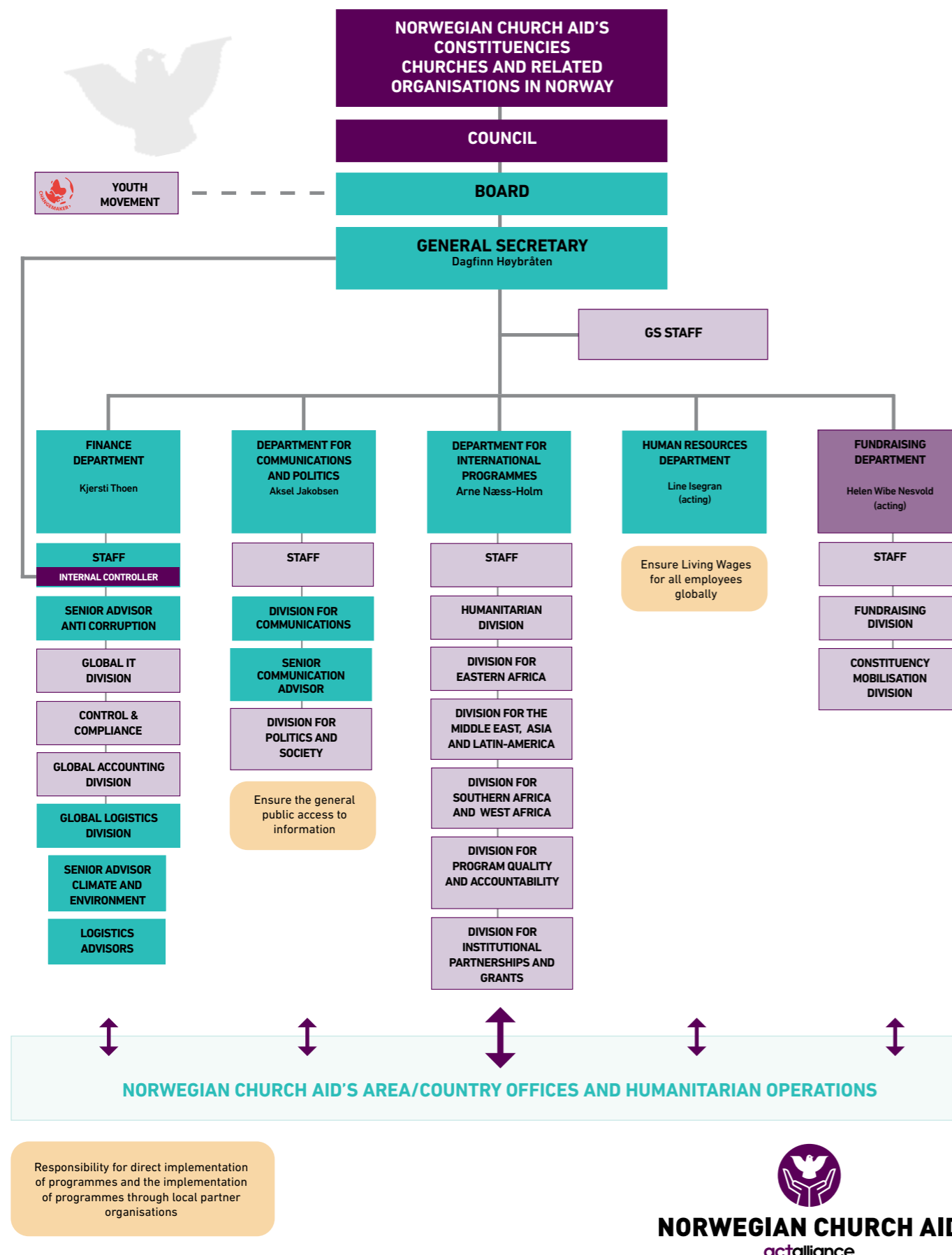
## Our structure and stakeholders

For more than 75 years, Norwegian Church Aid (NCA) has been mandated by Norwegian churches to save lives and seek justice for all people. Our work has resulted in increased dignity and safety for millions of marginalised people around the world. Our vision is "Together for a just world". The General Secretary, senior management team and board have the main responsibility for sustainability in the organisation. Environmental sustainability is one of our strategic priorities. NCA will 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. At head office we have two advisors for climate and environment, one works with our own operations and one with programme design. We have a global logistics team that is responsible for ethical procurement and two anti-corruption advisors that work with follow up and prevention of corruption. In our country offices these topics are integrated into the work of the logistics departments and programme departments. The Human Resource Department in Oslo is responsible for living wages for all employees at Head Office and in all our country offices.

From NCA's organisations chart an illustration is made with the main responsible people in green:

## NORWEGIAN CHURCH AID'S ORGANISATION CHART AS OF 15.04.2023

Roles that have the mandate to promote responsible business conduct



## Countries where NCA is present

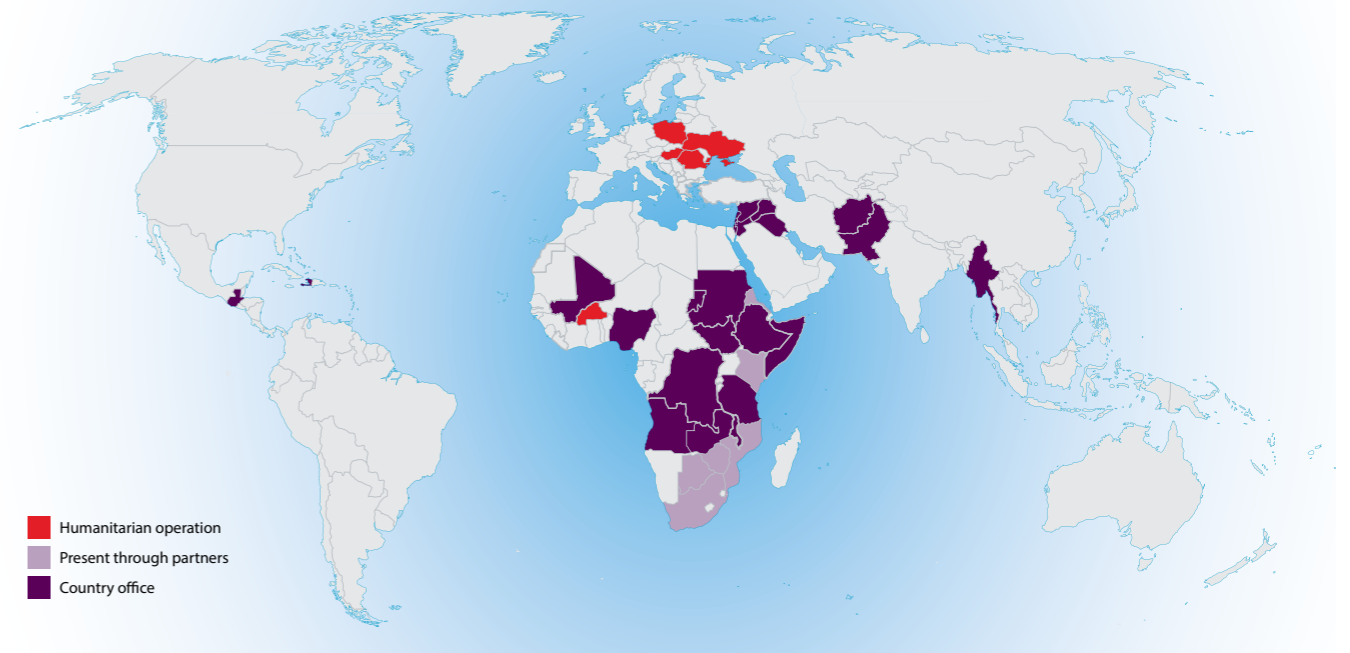


Figure 1: Where NCA works

### Ethical trade Norway

Being one of the founding members, Norwegian Church Aid renewed its membership in Ethical Trade Norway in 2023. Being a member of Ethical Trade Initiative will ensure a validity of our own ethical policies including the guidelines we share with our partners and contractors. We will thereby conduct due diligence assessments thoroughly, respect and promote fundamental human rights and decent working conditions through our work, including respect for the environment and animal welfare.

Our Code of Conduct for Contractors will contribute to that our contractors respect and promote fundamental human rights and decent working conditions, which will be monitored where possible by NCA. Here you will be able to download our [Code of Conduct for Contractors](#) to see which ethical standards we expect from our suppliers, and which we expect to be respected throughout the supply-chain.

You can read more on our ethical policies by downloading and reading [NCA's Accountability Framework](#), and [NCA Protection from Sexual Harassment, Exploitation and Abuse & Child Safeguarding \(PSHEA & CS\) policy](#).

NCA has zero tolerance for corruption, which is a fundamental principle through our work. With regards to prevention, NCA work with anti-corruption and accountability at every stage of the development chain: head office, country offices and local partners. To learn more, you can read our [ACT Anti Fraud and Corruption Policy](#), and on our website <https://www.kirkensnodhjelp.no/en/about-nca/work-against-corruption/>.

## Procedures for handling actual and potential adverse impacts

Our framework is developed based on the OECD Guidelines, with five steps, including one additional step not presented here, which is documentation. An important objective of conducting due diligence assessments, is to remediate existing violations in addition to implement preventive measures.

Following step one, we have developed a draft policy for our own business, where the core of the policy is respecting and promoting human rights, decent working conditions, the environment, animal welfare and anti-corruption. Further, it outlines our obligations and expectations, where we strengthen suppliers' possibilities to fulfil the requirements. We have involved representatives from the whole organisation, described who is responsible in which area, and mapped out our internal stakeholders.

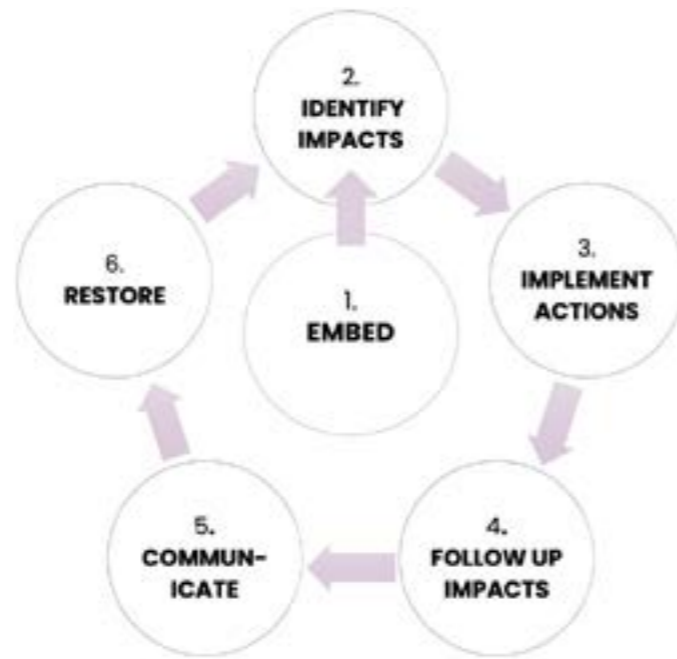


Figure 2: Due diligence framework for NCA (based on OECD framework)

In step two we take appropriate measures to identify impacts, where we start with an overall risk mapping, before prioritising areas for further mapping. Having done that, we analyse specific parts of the relevant supply chains and suppliers before making a new prioritisation of further actions. As mentioned, NCA operates in 30 different countries, and often buys supplies and services locally. Therefore, it is essential to map out which risks are prominent in each country, which we take into consideration in further work. When we identify potential negative impacts, we assess across the operation, relationships and partners, and supply chains, for adverse impacts caused by, contributed to, and directly linked to NCA operations. During the process of mapping out potential risks, we categorise the risks into 1) *specific countries*, 2) *suppliers and procurements* and 3) *programmes* as Figure 3 on the next page illustrates.



Figure 3: Risk categories, what to look for and where to find information

We assess risks related to the specific countries by using the global sources presented in Figure 4. Risks related to suppliers and procurements will be based on the largest procurement categories and known risks in the supply chain and will gradually be identified by using tools provided by Ethical Trade, CSR Risk check, DFØ high risk list and The Norwegian Consumer Authority. Risks related to NCA's programmes, operations and activities is very relevant for NCA to investigate as the possibility to influence is high. To gather information regarding potential risks NCA will involve the organisation to map out risk situations in the first years. Collaboration with other partner organisations and involvement of stakeholders are also potential sources of information.

|  |  |
|--|--|
| <b>ITUC – International Trade Union Confederation (ITUC)</b> | Annual Survey of Violations of Trade Union Rights  |
| <b>Transparency International</b>                            | Corruption Perception Index  |
| <b>Global slavery index</b>                                  | Estimated vulnerability for modern slavery per country.  |
| <b>Civicus Monitor</b>                                       | Index. Assesses the space for civil society based on legislation and enforcement of the right to freedom of assembly, organisation, and freedom of expression. |
| <b>Environmental Performance Index</b>                       | Rank countries in terms of protection of human health and protection of ecosystems.  |

Figure 4: Sources of information – risks related to countries

In step three, based on the nature of the impact, we take appropriate measures to prevent, cease or mitigate the adverse impact. Here, it is important to prioritise which measures to address first, based on likelihood and severity – scale, scope, and remedy. Scale refers to the gravity of the damage, scope concerns the reach, how many people that are affected by the damage, and remedy which refers to whether it is possible to restore the damage.

This leads us to step four, which is to follow up on our measures, where we evaluate the implementation and effect. A primary consideration in this step is to consult with involved parties, such as local communities, minorities, and indigenous populations, as well as employees, suppliers, and partner organisations. Crucial to this process is to assess potential overlooked risks, which will then be included in the next round.

During and after having conducted assessments and taken appropriate measures, our findings will be documented and shared with the public through an annual report, which contains identified risks, actions and measures, results, and our explanation for our prioritisation. We will also have internal communication throughout the organisation, and communicate with employees, representatives from local communities and others that might be relevant. Depending on damage and extent of the damage, step six will involve remediating the harm connected to NCA's work. Examples of remediation can be economic compensation, training and education, measures that take care of victims and a public apology. Essential to this work is having proper complaint handling mechanisms and involve victims in the restoration process. More information on our complaint handling system can be found here, <https://www.kirkensnodhjelp.no/en/about-nca/accountability/complaints/>.

### Potential risks for adverse impacts

Following the categories from figure 3 – NCA has started the risk-evaluation related to countries and programmes. 7 countries that require special attention has been identified based on rankings from the five sources presented in figure 4. These countries are Somalia, Syria, South Sudan, Haiti, Afghanistan, Pakistan (excelling in two or more areas), and Iraq.

Through our recent work with due diligence assessments, we have identified five significant risks of adverse impacts in relation to programmes that we will focus on improving: safety in the workplace and for the community, sexual harassment and exploitation, corruption and low wages.

Concerning environmental issues including health and safety, waste management is a risk area we have chosen to focus on. Currently, the risks prioritised are based on NCA's programmes, since these are salient risks that are possible to influence moving forward.

| Prioritised risks | Categorised risks                        |
|-------------------|--|
| 1                 | Safety in workplace / for the community  |
| 2                 | Sexual harassment / exploitation / abuse |
| 3                 | Corruption                               |
| 4                 | Waste/littering                          |
| 5                 | Low wages                                |

Figure 6: Prioritised risks across different programmes

These categories are considered high risk factors which are caused by, contributed to, and directly linked to NCA's work. Having identified these risks, NCA staff from different departments and locations, in cooperation with two country offices, have ranked the categories from a low to high risk of adverse impact. In addition, we have taken into consideration our influence to improve the situation. Accordingly, safety in the workplace is an area of high risk and high influence, making it a high priority to remediate. It is important to NCA that our work with the due diligence assessments will contribute to improve workers' rights and respect for fundamental human rights, which is why the risks are prioritised according to our influence. In the future, the country offices will be more involved in the process of identifying and developing measures adapted to their location and situation.

### Implemented measures

Norwegian Church Aid has already implemented measures in country offices, related to safeguarding the local communities and workers. A complaint handling mechanism is put in place by setting out boxes in the local communities where it is possible to report incidents, whether it regards malfunctioned equipment and work-related issues or other sensitive topics. This makes it possible to file a complaint for a situation which may affect the local communities, with special regards to vulnerable groups, such as women, children, and disabled people. NCA works actively with advocacy programmes and empowerment, which is essential through our work.

To handle corruption, NCA operates following the principle of zero-tolerance, where we work on four levels: prevention, detection, handling and learning. More information regarding NCA's work on anti-corruption can be found here <https://www.kirkensnodhjelp.no/en/about-nca/work-against-corruption/>.

## Planned measures

Norwegian Church Aid has also planned to implement other measures to cease adverse impacts and mitigate significant risks of adverse impacts identified in our organisation. These measures were mapped out in a workshop with representatives from various departments at head office and from two country offices.

| Risks                                    | Impact          | Actions/measures   |
|--|-----------------|--|
| Safety in workplace / for the community  | Caused by       | Monitoring on site   |
| Sexual harassment / exploitation / abuse | Contributed to  | Reduce PSHEA-risks   |
| Corruption                               | Directly linked | Zero Tolerance<br>Yearly Code of Conduct training<br>Anti-corruption e-learning course;<br>“Preventing corruption in humanitarian aid” |
| Waste / littering                        | Caused by       | Waste avoidance, reuse, and recycle + mitigation of identified negative environmental impacts  |
| Low wages                                | Contributed to  | Responsible working conditions – outsourced services   |
| Working conditions                       | Directly linked | Assessment of suppliers  |

Figure 7: Actions/measures related to the prioritised risks

Regarding safety in the workplace, one of NCA’s goals for 2023 is to conduct more on-site monitoring of our projects. To be able to go through with this more efficiently, two checklists for ethical considerations and safety measures are being developed. To construct checklists that will improve workers’ conditions, we have consulted NCA staff to gain insight on what would be helpful on-site, based on requirements in the ILO core convention, alongside other human rights documents such as the International Covenant on Economic, Social and Cultural Rights, and the Universal Declaration on Human Rights.

An important part of sexual harassment and exploitation is to protect from and avoid sexual exploitation, abuse, harassment and grooming from contracted staff. As a result, several measures are being further developed. NCA will train employees according to the Transparency Act, decent working conditions and decent human rights.

A full mapping of waste management has not been conducted yet. Waste management infrastructure is limited in the countries NCA operates in. The current practices in our offices

include storage of E-waste, other dangerous waste such as fluorescent bulbs and waste from car workshops, recycling of cardboard, paper and PET as they have monetary value for recycling, composting in some settings and donations to local communities for reuse and repurpose.

Solid waste management in programme work is covered by our Environmental sustainability standard. PET recycling projects in the Climate Smart Economic Empowerment programme is implemented in some country offices. Managing liquid waste in humanitarian settings is part of Climate Resilient Water Sanitation and Hygiene programme.



This is one example from Ethiopia: Misrach Anjole is a member of a small-scale enterprise engaged in recyclable waste collection established in Hawassa Town, through the “Waste for Value” Project.

**PHOTO:** Kedjia Sefa/Morwegian Church Aid, Ethiopia

NCA identifies room for improvement and continuously works toward reducing and responsibly managing waste in operations and programmatic work.

NCA would like to spend more resources on developing waste management systems, to prevent waste, hazardous waste, and other materials from affecting the local communities and sites we operate in. NCA Country Offices are encouraged to investigate locally available solutions for waste disposal.

Low wages are more difficult to influence, given that they are a result of poor working conditions in many countries where NCA operates. NCA works to ensure responsible working conditions for our employees and outsourced services through our Code of Conduct for Contractors, which includes wages, working hours and other conditions related to workers’ rights. This is in line with what is provided by the ILO Core Conventions, and Article 23 of the Universal Declaration of Human Rights.

Furthermore, we have started to develop a more thorough assessment of our contractors prior to their contract, where we also assess ethical conditions, and their compliance with international law. This is another way of ensuring workers’ rights and conditions in the workplace, where we wish to cooperate alongside other NGO’s, to set higher standards for potential contractors. As a part of this process, we will conduct more frequent monitoring and require reporting on workers’ conditions meeting national and international requirements.

For future work, our focus will be to strengthen the cooperation throughout our local supply chains,

and a stronger collaboration with the country offices. Our Code of Conduct for Contractors, Request for Quotation along with our procurement tracker and procurement manual will be updated to help meet the requirements in international law, with regards to fundamental human rights and decent working conditions. Proceeding forward, Norwegian Church Aid is motivated to continue the work with due diligence assessments and meeting the requirements set by the new Transparency Act in Norway, working together for a just world.

### Case from South Africa

Mining industry in South Africa has, over the years, made a fortune extracting minerals, but it has also left communities with many problems. Toxic waste from mining has left soil, water and air heavily polluted. Communities affected have suffered from health problems but have had little remedy from duty-bearers.

NCA works together with partner organisations to document the effects mining has on local communities and to empower rights-holders to engage with and hold local government representatives and mining companies accountable on environmental and human rights. For example, in the Mpumalanga Highveld in South Africa, coal mining polluted the air so badly that the air was deemed deadly.

The #DeadlyAir Litigation started in 2019. Community members actively engaged with environmental justice organisations to press charges against the government for failing to clean up this severe pollution of air. In 2022 the community won the case, and the court deemed the government's inaction a violation of citizens' constitutional rights.

This would not have been possible had it not been for engaged community members through the tireless efforts of organisations such as NCA's partner Bench Marks Foundation (BMF). The rights-holders who actively participated in this walk for justice have, over a long period, been mobilised and trained by BMF, which was founded by the churches to monitor multinational companies working in South Africa and the region. They have built their advocacy capacity by attending the BMF community monitoring school. Through this, they have learned how to build alliances and to engage with duty-bearers to hold them to account for human rights and environmental justice.

This case is a significant victory for environmental justice in mining areas. This shows how rights-holders, through NCA's support, can succeed in challenging those in power for improved health and well-being of communities and citizens.

See how the community monitors document the life close to mining operations at [Communitymonitors.net](https://www.communitymonitors.net)



Community monitors are trained to identify, document and publish consequences of mining in their localities.  
PHOTO: Silje Ander/Norwegian Church Aid

### Case from Mozambique



40 % of the world's rubies are expected to come from the Cabo Del Gado area in Northern Mozambique, and for the communities living there, the region has changed dramatically since the ruby discoveries in 2009, when a young small-scale miner found a red small stone in the ground, worth \$43,000. The discovery was picked up by the mining business, and soon only one mining company was permitted to produce and sell rubies from this region; the Montepuez Ruby Minerals (MRM), controlled by the London-based mining company Gemfields Limited. Both the Mozambique police force and a private security firm has patrolled the area to enforce this right, and according to local community members, serious human rights abuses on or around the mines have taken place, such as beating, sexually abuse, unlawful detentions and even killings. This is a harsh contrast to how Gemfields, and their luxury brand Fabergé, brand the rubies as "responsibly sourced Mozambican rubies from Cabo Delgado province".<sup>1</sup>

Villagers losing job opportunities and loss of farming area without compensation left the already poor communities with no benefits from the ruby mining in their area. Through their local interfaith committee, NCA's partner Christian Council of Mozambique (CCM) assisted the community in the process of documenting human rights abuse and increasing the local Artisanal Miners Committee's capacity to demand international human rights standards compliance by the MRM in Namanhumbir. CCM have also established collaboration with the Montepuez district public prosecutor in order to take up the cases of human right violation.

Documentation of human rights violations can lead to change for the local community. A [video](#) showing some of the alleged abuse has been widely circulated online,<sup>2</sup> and a local journalist from Pemba made a [documentary](#) about the violence, including interviews of parents that lost their sons, a local attorney, a policeman and the Gemfields' CEO. The documentary was aired on Al Jazeera.<sup>3</sup> It drew the attention of British based lawyers, Leigh Day,<sup>4</sup> and since Gemfields is a London-registered mining company, Leigh Day took up the case. The settlement was announced early 2019, and the Montepuez community received £4,5million in compensation for the human rights abuses at and around the ruby mine.

At the end of February 2019, the NCA office in Southern Africa was invited to the Montepuez community together with the Leigh Day lawyers, and the British lawyers strongly recommended to continue documenting human rights abuses, as this kind of documentation played a crucial role as evidence in the litigation case. It is therefore critical to continue to strengthen the capacities of communities to document their stories.

1 Gemfields' presentation of their rubies: <https://gemfields.com/rubystories/> and promotion video with actress Mila Kunis: <https://www.faberge.com/news/gemfields-launches-ruby-film-starring-brand-ambassador-mila-kunis-203> and <https://www.youtube.com/watch?v=J0DcTQZydds>.

2 Video contains violence: <https://youtu.be/yFu8MWVPf5k>

3 Al Jazeera documentary: <https://www.aljazeera.com/programmes/africainvestigates/2015/12/mozambique-gem-wars-151210075320384.html>

4 Leigh Day's information about the case: <https://www.leighday.co.uk/News/2019/January-2019/Statement-by-Leigh-Day-in-relation-to-the-settleme> and <https://www.leighday.co.uk/News/News-2018/April-2018/Faberge-owners-face-London-High-Court-battle-over>



## Case from Zambia

**Transforming Lives through Agriculture: The Successes and Challenges of the MAB Project in Zambia**  
In the landscapes of Zambia, a transformative project known as 'Making Agriculture a Business (MAB)' took flight. Funded by the Scottish Government in collaboration with the Joint Country Program, comprising Christian Aid, Dan Church Aid, and Norwegian Church Aid, the project was implemented by the Churches Health Association of Zambia (CHAZ) through its Church Health Institutions. The target communities included Nangoma, Mpunde, St. Pauls', and Chipembi, situated in the districts of Chisamba, Kapiri Mposhi, and Mumbwa in the Central Province of Zambia.

The primary objective of the MAB project was to address the constraints **hampering economic development in the agricultural sector**. These challenges ranged from the lack of business skills and limited access to financial resources and markets to the absence of sustainable, reliable, and affordable energy and underdeveloped market value chains. Additionally, the project sought to dismantle structural and socio-cultural barriers that disempower women and **marginalised groups**, preventing them from claiming their rights, influencing policy, and challenging dominant social norms and practices.



The overarching goal of the project was to improve the livelihoods and enhance the economic resilience of women and marginalised groups by tapping into the potential of small-scale farmers and entrepreneurs as catalysts for economic development. The expected outcomes encompassed two crucial aspects: empowering farmers and entrepreneurs to seize business opportunities by acquiring relevant skills, organisational capacity, and access to resources; and creating a structural and socio-cultural environment that fosters sustained economic growth among the targeted individuals. This environment would empower farmers and entrepreneurs to hold government agencies accountable for supportive policies and conditions. The project aimed to benefit **4,000 smallholder farmers** and agri-entrepreneurs, with a particular focus on women, the most marginalized, young women, and persons with disabilities.

To achieve its expected outcomes, the MAB project strategically invested in two major approaches. The first approach focused on mobilising, organising, and strengthening informal agro-based associations and groups. Through capacity building in cooperative development and governance, **renewable energy solutions**, and affordable production systems, the project aimed to empower these grassroots entities. The second approach centered around promoting a structural and socio-cultural environment conducive to **sustainable economic growth**. This involved strengthening gender equality, social inclusion, and advocacy skills to foster an equitable and empowering ecosystem.



The evaluation findings of the MAB project revealed its remarkable relevance, effectiveness, impact, and sustainability in addressing the targeted constraints and achieving its goals. Women and marginalised groups reported improved livelihoods and strengthened economic resilience. Notably, **3,042 individuals (88.2%)** from these groups **experienced improvements in their livelihoods and sustained income**. Furthermore, the project created **employment opportunities for 8.3% of youths**, with 21.6% being male adults and an impressive 50.1% being female adults. Additionally, 60.9% of smallholder farmers and agri-entrepreneurs increased their land under cultivation, indicating their significant growth. Moreover, **72% of these individuals gained access to local markets**, demonstrating the project's potential to enhance market opportunities. Encouragingly, 50% of the target groups adopted positive norms and practices that fostered equitable participation in governance and business operations.

The accomplishments of the MAB project align with Zambia's Vision 2030 targets on economic growth and wealth creation, as well as the Sustainable Development Goals (SDGs) on ending hunger, achieving gender equality, and combating climate change. However, it is important to acknowledge the challenges and delays faced during the project's implementation. The project experienced delays primarily by the COVID-19 pandemic in 2020 and an election period in Zambia which disrupted project activities.

In conclusion, the MAB project in Zambia has made significant strides in transforming the lives of women, youth, marginalized groups, smallholder farmers, and agri-entrepreneurs. Through its strategic interventions, the project has empowered individuals, improved livelihoods, and fostered sustainable economic growth. Despite the challenges faced, the project's successes serve as a testament to the power of inclusive agricultural development in driving economic resilience and social empowerment.

## TOGETHER FOR A JUST WORLD

Norwegian Church Aid works with people and organisations around the world in their struggle to eradicate poverty and injustice. We help those whose needs are greatest, regardless of ethnicity, creed, political or religious affiliation.



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