



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 951 434 353  
Organisasjonsform: Forening/lag/innretning  
Foretaksnavn: KIRKENS NØDHJELP/ NORWEGIAN  
CHURCH AID  
Forretningsadresse: Bernhard Getz' gate 3  
0165 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

Regler for små foretak benyttet: Nei  
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Astrid Helene Andersen  
Dato for fastsettelse av årsregnskapet: 05.06.2025

### Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 17.07.2025



## Resultatregnskap

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Anskaffede midler</b>			
Offentlige tilskudd	2	872 772 000	864 098 000
Andre tilskudd	3	242 922 000	426 011 000
<b>Sum tilskudd</b>		<b>1 115 694 000</b>	<b>1 290 109 000</b>
Innsamlede midler, gaver m.v.	4	241 280 000	233 925 000
Finans- og investeringsinntekter		7 706 000	8 000 000
Andre inntekter		14 812 000	16 458 000
<b>Sum anskaffede midler</b>		<b>1 379 492 000</b>	<b>1 548 492 000</b>
<b>Forbrukte midler</b>			
Kostnader knyttet til anskaffelse av midler		71 194 000	81 012 000
Tilskudd, bevilgninger m.v. til oppfyllelse av org. formål	5	1 221 147 000	1 381 170 000
<b>Kostnader knyttet til organisasjonens formål</b>		<b>1 221 147 000</b>	<b>1 381 170 000</b>
Administrasjonskostnader	6,7	80 011 000	101 111 000
<b>Sum forbrukte midler</b>		<b>1 372 352 000</b>	<b>1 563 293 000</b>
<b>Ordinært resultat før skattekostnad</b>		<b>7 140 000</b>	<b>-14 801 000</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>7 140 000</b>	<b>-14 801 000</b>
<b>Årsresultat</b>	8	<b>7 140 000</b>	<b>-14 801 000</b>
<b>Tillegg/Reduksjon egenkapital</b>			
Formålskapital med eksternt pålagte restriksjoner	8	-5 062 000	-7 665 000
Formålskapital med selvpålagte restriksjoner	8	-2 686 000	663 000
Annen formålskapital	8	14 888 000	-7 798 000



## Balanse

Beløp i: NOK	Note	2024	2023
<b>EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Bevaringsverdige eiendeler</b>			
Tomter, bygninger og annen fast eiendom	10	31 568 000	32 595 000
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	10	54 558 000	51 155 000
<b>Sum bevaringsverdige eiendeler</b>		<b>86 126 000</b>	<b>83 750 000</b>
<b>Sum anleggsmidler</b>		<b>86 126 000</b>	<b>83 750 000</b>
<b>Beholdninger</b>			
Lagerbeholdning		2 411 000	1 851 000
<b>Sum beholdninger</b>		<b>2 411 000</b>	<b>1 851 000</b>
<b>Fordringer</b>			
Kundefordringer	11	185 203 000	240 851 000
<b>Sum fordringer</b>		<b>185 203 000</b>	<b>240 851 000</b>
<b>Investeringer</b>			
Andre finansielle instrumenter	12	36 466 000	62 383 000
<b>Sum investeringer</b>		<b>36 466 000</b>	<b>62 383 000</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	14	292 100 000	455 949 000
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>292 100 000</b>	<b>455 949 000</b>
<b>Sum omløpsmidler</b>		<b>516 180 000</b>	<b>761 034 000</b>
<b>SUM EIENDELER</b>		<b>602 306 000</b>	<b>844 784 000</b>

## FORMÅLSKAPITAL OG GJELD

### Formålskapital



### Balanse

Beløp i: NOK	Note	2024	2023
<b>Formålskapital med eksternt pålagte restriksjoner</b>			
Annen formålskapital med eksternt pålagte restriksjoner	9	41 059 000	26 171 000
<b>Sum formålskapital med eksternt pålagte restriksjoner</b>		<b>41 059 000</b>	<b>26 171 000</b>
<b>Formålskapital med selvpålagte restriksjoner</b>			
Annen formålskapital med selvpålagte restriksjoner	9	-535 000	2 151 000
<b>Sum formålskapital med selvpålagte restriksjoner</b>		<b>-535 000</b>	<b>2 151 000</b>
Annen formålskapital	9	128 503 000	133 566 000
<b>Sum formålskapital</b>		<b>169 027 000</b>	<b>161 888 000</b>
<b>Gjeld</b>			
<b>Avsetning for forpliktelser</b>			
Pensjonsforpliktelser	14	35 067 000	26 890 000
<b>Sum avsetninger for forpliktelser</b>		<b>35 067 000</b>	<b>26 890 000</b>
<b>Annen langsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	13	44 650 000	47 000 000
<b>Sum annen langsiktig gjeld</b>		<b>44 650 000</b>	<b>47 000 000</b>
<b>Sum langsiktig gjeld</b>		<b>79 717 000</b>	<b>73 890 000</b>
<b>Kortsiktig gjeld</b>			
Annen kortsiktig gjeld	15,16	353 563 000	609 006 000
<b>Sum kortsiktig gjeld</b>		<b>353 563 000</b>	<b>609 006 000</b>
<b>Sum gjeld</b>		<b>433 280 000</b>	<b>682 896 000</b>
<b>SUM FORMÅLSKAPITAL OG GJELD</b>		<b>602 307 000</b>	<b>844 784 000</b>
<b>POSTER UTENOM BALANSEN</b>			
Pantstillelser	13	44 650 000	47 000 000



# 2024 ANNUAL REPORT

AND FINANCIAL STATEMENTS  
FROM NCA BOARD OF DIRECTORS

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**NORWEGIAN CHURCH AID**  
actalliance







STATEMENT OF FINANCIAL ACTIVITIES 2024

(NOK '000)	Notes	2024	2023
<b>INCOMING RESOURCES</b>			
<b>Institutional grants</b>			
Norad – The Norwegian Agency for Development Cooperation		472,977	414,504
MFA – The Norwegian Ministry of Foreign Affairs		354,189	389,221
Other Norwegian government agencies		3,305	2,876
Administrative support from Norwegian government agencies		42,100	57,497
<b>Subtotal Norwegian government agencies</b>	2	<b>872,572</b>	<b>864,098</b>
UN – United Nations Programmes		103,662	241,145
ACT Alliance and other ACT sister organisations		57,270	53,798
Other organisations, foundations and institutions		25,674	35,297
Non-implementing private foundations and businesses		12,091	1,457
EU institutions		12,254	41,752
Non-Norwegian Government Agencies and Embassies		19,444	30,940
Administrative support from UN, ACT and other institutions		12,528	21,623
<b>Subtotal UN, ACT and other institutions</b>	3	<b>242,922</b>	<b>426,011</b>
<b>Total institutional grants</b>		<b>1,115,694</b>	<b>1,290,109</b>
<b>Donations</b>			
Unrestricted donations		199,135	189,248
Restricted donations		21,419	30,449
Testamentary donations and legacies		20,726	14,228
<b>Total donations</b>	4	<b>241,280</b>	<b>233,925</b>
<b>Investment income</b>		<b>7,706</b>	<b>8,000</b>
<b>Other incoming resources</b>		<b>14,812</b>	<b>16,458</b>
<b>TOTAL INCOMING RESOURCES</b>		<b>1,379,493</b>	<b>1,548,492</b>
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating other donations</b>			
Long-term development cooperation		666,783	806,880
Humanitarian assistance		508,930	527,226
Advocacy for global justice		45,435	47,064
<b>Total international cooperation</b>	5	<b>1,221,147</b>	<b>1,381,170</b>
<b>Governance costs</b>	6, 7	<b>80,011</b>	<b>101,111</b>
<b>TOTAL RESOURCES EXPENDED</b>		<b>1,372,353</b>	<b>1,563,292</b>
<b>NET INCOME (EXPENDITURE) FOR THE YEAR</b>			
		<b>7,140</b>	<b>(14,800)</b>
<b>Net movement in funds</b>			
Transfer to (from) unrestricted funds		(5,062)	(7,798)
Transfer to (from) funds with internally imposed restrictions		663	663
Transfer to (from) funds with externally imposed restrictions		14,888	(7,665)
<b>Total net movement in funds</b>	8	<b>7,140</b>	<b>(14,800)</b>

BALANCE SHEET AS PER 31 DECEMBER 2024

(NOK '000)	Notes	31.12.2024	31.12.2023
<b>ASSETS</b>			
Tangible fixed assets	10	86,126	83,750
<b>Subtotal fixed assets</b>		<b>86,126</b>	<b>83,750</b>
Stocks		2,411	1,951
Debtors	11	185,203	240,851
Investments	12	36,446	62,383
Cash at bank and in hand	14	292,100	455,949
<b>Subtotal current assets</b>		<b>516,180</b>	<b>761,033</b>
<b>TOTAL ASSETS</b>		<b>602,307</b>	<b>844,783</b>
<b>FUNDS AND LIABILITIES</b>			
<b>Funds</b>			
Unrestricted funds		128,503	133,566
Funds with internally imposed restrictions		-535	2,151
Funds with externally imposed restrictions		41,059	26,171
<b>TOTAL FUNDS</b>	9	<b>169,026</b>	<b>161,887</b>
<b>Liabilities</b>			
Debt to credit institutions	13	44,650	47,000
Accruals for pension liabilities	14	35,067	26,890
<b>Total long-term liabilities</b>		<b>79,717</b>	<b>73,890</b>
Project balances, advances from donor	15	119,302	367,332
Other short-term liabilities	16	234,261	241,674
<b>Total short-term liabilities</b>		<b>353,563</b>	<b>609,006</b>
<b>TOTAL LIABILITIES</b>		<b>433,280</b>	<b>682,896</b>
<b>TOTAL FUNDS AND LIABILITIES</b>		<b>602,306</b>	<b>844,783</b>

Signature	Name	Position
	Tone Lindheim	Chair of the Board
	Mari Long	Board member
	Rigmil Frøheim	Board member
	Erik Hjørn Kirkerud	Board member employee elected
	Arne Næss-Høim	Interim Secretary General
	Øyvind Holmås	Deputy Chair of the Board
	Birgitte Moe Olsen	Board member
	Arne Strandenes	Board member
	Ståle Håkonsen Haugen	Board member, Chairmaker Leader



## CASH FLOW STATEMENT 2024

(NOK '000)	2024	2023
<b>Net cash flow from financing activities</b>		
Net incoming (outgoing) resources	7,140	(14,800)
Depreciation of fixed assets	13,240	15,483
Difference between pension contribution and current service costs	8,174	2,032
Changes in other current balance sheet items	(200,352)	201,997
<b>Net cash flow from financing activities</b>	<b>(171,799)</b>	<b>204,712</b>
<b>Cash flow from investing activities</b>		
Purchase of tangible fixed assets	(23,565)	(57,061)
Disposal of tangible fixed assets	7,949	17,157
Change in net investment in financial assets	25,917	74,191
<b>Net cash flow from investing activities</b>	<b>10,301</b>	<b>34,287</b>
<b>Cash flow from financing activities</b>	<b>(2,350)</b>	<b>47,000</b>
Long-term and short-term loans	(2,350)	47,000
<b>Net cash flow from financing activities</b>	<b>(2,350)</b>	<b>47,000</b>
<b>Net cash flow during the year</b>	<b>(163,848)</b>	<b>285,999</b>
Cash at bank and in hand at Jan. 1.	455,948	169,949
<b>Cash at bank and in hand at Dec 31.</b>	<b>292,100</b>	<b>455,948</b>
This consists of:		
<b>Cash at bank and in hand</b>	<b>292,100</b>	<b>455,949</b>

Photo: a drop of water. Digi Irrigation in Zaoyua.  
Photo: Harald Steinar/ 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 capitalized upon acquisition. Fixed assets are valued at historical cost less depreciation. Direct maintenance costs are expensed when incurred, while improvements are capitalized 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 10. 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 9.

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. Funds transferred to partners are recognised as income and expenses at the time of payment. If, after the annual accounts have been prepared, it is found that the funds are not in accordance with the terms, costs are corrected at the time this information becomes known.

## NOTE 2 FUNDING FROM NORWEGIAN GOVERNMENT AGENCIES

(NOK '000)	International cooperation		Activities in Norway		Administrative support		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Norad Civil Society (Project Stream 1)	198,570	203,272			13,804	13,665	212,374	216,937
Norad Other (Project Stream 2 + Individual grants)	127,074	49,367			261	11,377	127,334	61,344
Norad Regional (Project Stream 3)	125,751	137,120			7,654	7,613	133,404	144,733
Norad Separate agreement	19,059	21,622			2,040	1,191	21,099	22,813
Norad Information support			2,523	2,524	177	177	2,700	2,700
<b>Subtotal Norad</b>	<b>470,454</b>	<b>411,981</b>	<b>2,523</b>	<b>2,524</b>	<b>23,936</b>	<b>34,023</b>	<b>496,913</b>	<b>448,528</b>
MFA Strategic Partnership	275,494	300,498			15,578	20,722	291,072	321,220
MFA Norway HUM grants other	10,740	15,643			284	1,955	11,024	17,599
MFA Embassies	67,955	73,090			2,303	464	70,258	73,543
<b>Subtotal MFA</b>	<b>354,189</b>	<b>389,221</b>			<b>18,165</b>	<b>23,141</b>	<b>372,354</b>	<b>412,362</b>
BLD - Ministry of Children, Equality and Social Inclusion								
DIKU -								
FK - The Norwegian Peace Corps								
Forskningsrådet - Research Council of Norway	271	310				21	271	331
HØB - The Ministry of Health and Care Services								
IN - Innovation Norway	3,067	2,468				312	3,067	2,780
KLD - The Ministry of Climate and Environment								
NHD - Ministry of Trade and Industry								
SIU - Senter for internasjonaltsering av utdanning	166	98					166	98
<b>Subtotal other Government Agencies</b>	<b>3,505</b>	<b>2,876</b>				<b>333</b>	<b>3,505</b>	<b>3,209</b>
<b>Total funding from Norwegian Government Agencies</b>	<b>828,148</b>	<b>804,077</b>	<b>2,523</b>	<b>2,524</b>	<b>42,100</b>	<b>57,497</b>	<b>872,772</b>	<b>864,098</b>

NCA's five-year agreements (2020-2024) with Norad and previously MFA were closed on 31 December 2024. NCA has received a total of NOK 1,185,750,000 on the humanitarian Strategic Partnership Agreement (SPA) and NOK 1,881,468,370 on the NCA-Norad Cooperation Agreement, accommodating the needs of millions, within all NCA's thematic areas. The SPA agreement include additional funding for Palestine (NOK 7 million) to respond to the humanitarian crisis in Gaza. NCA's cooperation agreement with Norad for 2020-2024 included a global grant for Civil Society as well as regional grants for Afghanistan and select African countries, and addenda amounting to a total of NOK 1,881,468,370 for the five-year period. Individual agreements from Norad, in addition to the cooperation agreement, included a NICFI grant for Ethiopia (2021-2025), and a two-year grant for the Haydom Lutheran Hospital in Tanzania (2023-2024).

Following the Norwegian government's decision to give Norad greater responsibility for the management of Norwegian aid, including humanitarian aid, the management of NCA's SPA with MFA was formally moved to Norad, August 19th, 2024.

NCA's agreement with Norad for our humanitarian response in Ukraine was closed on 31 December 2024. NCA has received a total of NOK 180,000,000 for the humanitarian response in Ukraine and neighbouring countries from 2022-2024.

In 2024, NCA signed a multi-year agreement with the Norwegian Embassy in Malawi, and had ongoing Norwegian Embassy-funding activities in Malawi, Sudan, Ethiopia, Haiti, Pakistan and Tanzania.

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 (page 5) 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 is 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 is implemented by all country offices.

### 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.

← Table continues from previous side

	2024	2023
ACF - Action Centre La Faim	380	1,016
Aidsfonds Netherlands		
AMAS Alliance Microfinance AS	1,831	2,252
Atlas Alliance	(925)	1,895
CAF00 - Catholic Agency for Overseas Development		
Canadian Catholic Organisation for Development and Peace	2,619	6,603
Care Itaq		
Caritas Norway	1,104	1,656
CRS - Catholic Relief Services	934	(277)
DF - Development Fund		
DVV - Institute for International Cooperation of the German Adult Education Association		
FORUT Campaign for development and solidarity (Norway)	847	832
Initiative for Peace East Africa		
IRC - International Rescue Committee	5,218	7,439
Juba shared cost	383	
Langora Kaife		43
NMBU - Norwegian University of Life Sciences		
Norwegian Hull Club	164	
NRC - Norwegian Refugee Council	7,021	2,131
NRCI - Natural Resource Governance Institute (RWI - Revenue Watch Institute)		192
Open Philanthropy	403	
Other organisations (less than 50,000 NOK per donor)		(376)
PATRIP Foundation	(242)	2,198
PMU - Pingsmissions Uvekkingsamarbete	1,202	
Population Services International	2,591	8,463
Save the Children	1,009	
The Global Fund to Fight AIDS, Tuberculosis and Malaria		
Well Wishers Australia	1,136	1,228
World Vision International		
<b>Subtotal Other organisations, foundations and institutions</b>	<b>25,674</b>	<b>35,297</b>
ACT - Accountability in Tanzania Programme	(273)	
Knorr-Bremse Global Care	12,297	1,330
Bill and Melinda Gates Foundation		
Equinor	68	
Grundfos (Pouls Due Jensen) Foundation		
Allan Family of Australia	(2)	127
Nestia		
OSISA - The Open Society Initiative for Southern Africa		
BBC Media Action		
Bright Products AS		
<b>Subtotal Non-implementing private foundations and businesses</b>	<b>12,091</b>	<b>1,457</b>
<b>Subtotal other organisations, foundations and governments</b>	<b>230,394</b>	<b>404,389</b>
<b>Administrative support from other organisations</b>	<b>12,528</b>	<b>21,623</b>
<b>Total funding from other organisations</b>	<b>242,922</b>	<b>426,011</b>

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## NOTE 3 FUNDING FROM UN, ACT AND OTHER ORGANISATIONS

(NOK '000)	2024	2023
UNCDF - United Nations Capital Development fund	116	751
UNCDF - United Nations Development Programme	25,773	156,335
OCHA - United Nations Office for the Coordination of Humanitarian Affairs	41,151	43,269
UNICEF - United Nations Children's Fund	20,107	24,920
UNHCR - United Nations High Commissioner for Refugees	39	1,391
UNFPA - United Nations Population Fund	6,775	7,388
WFP - World Food Programme	8,349	5,249
UN Women	940	771
FAO - Food and Agriculture Organization of the United Nations		
IOM - International Organization for Migration	411	1,473
<b>Subtotal UN - United Nations Programmes</b>	<b>103,662</b>	<b>241,145</b>
DCA - DanChurchAid (Denmark)	20,160	25,152
ACT Alliance	5,514	7,001
CoS - Church of Sweden	3,762	3,047
CA - Christian Aid (UK)	1,268	9
Cordaid	6,408	7,873
FCA - Finn Church Aid		
Ethiopian Evangelical Church Mekane Yesus Development and Social Service Commission	477	1,241
Diakonie Katastrophenhilfe	1,053	386
Diakonie Austria gemeinnützige GmbH	10,875	4,548
LWF - Lutheran World Federation	1,091	3,359
KIA - Kerf in Actie	6,661	1,180
<b>Subtotal ACT Alliance and other ACT sister organisations</b>	<b>57,270</b>	<b>53,798</b>
EU - EuropeAid	7,689	36,075
ECHO - European Commission Humanitarian Aid and Civil Protection	4,566	5,677
<b>Subtotal EU Institutions</b>	<b>12,254</b>	<b>41,752</b>
Cambes - Instituto da Cooperação e da Língua, LP	5,819	5,937
USAID/OFDA - United States Agency for International Development / Office of Foreign Disaster Assistance	(562)	3,146
Embassy of The Netherlands in Bamako, Mali	869	5,671
Iceland Ministry of Foreign Affairs	1	1,125
Government of Flanders	4,177	3,430
SDC - Swiss Agency for Development and Cooperation	6,520	2,557
SIDA - Swedish International Development Cooperation Agency	2,619	9,074
DFID - Department for International Development UK		
British Embassy Kabul		
GIZ - Deutsche Gesellschaft für Internationale Zusammenarbeit		
Ministry of Foreign Affairs Netherlands		
<b>Subtotal Non-Norwegian Government Agencies and Embassies</b>	<b>19,444</b>	<b>30,940</b>

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**NOTE 4 DONATIONS**

(NOK 1000)

	2024	2023
<b>Unrestricted donations</b>		
Regular donors	118,500	108,265
Other donations	10,498	10,850
Donor campaigns	13,498	11,640
Web shop / alternative gifts	5,083	5,207
Anniversary and remembrance gifts	2,486	914
<b>Individual donors</b>	<b>150,065</b>	<b>136,876</b>
Lenten campaign	34,674	35,765
Church offerings	13,138	15,521
<b>Congregations and communities</b>	<b>47,812</b>	<b>51,286</b>
Sponsor revenue	1,254	514
Payroll donations from company employees	4	572
Advertisements sales		
<b>Private sector</b>	<b>1,258</b>	<b>1,086</b>
<b>Subtotal Unrestricted donations</b>	<b>198,135</b>	<b>189,248</b>
<b>Semi-restricted</b>		
Climate Action Fund	193	(620)
Income and Decent Work Fund	1,150	1,910
Peace, Rights and Dignity Fund	52	201
<b>Internally</b>	<b>1,396</b>	<b>1,491</b>
<b>Restricted donations</b>		
Lebanon Humanitarian Response	14	
Ukraine Response	214	911
Folk i nød	5,094	13,263
Gaza Response	1,471	
Syria Emergency Response	1	103
<b>Fundraising campaigns</b>	<b>6,793</b>	<b>19,277</b>

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	2024	2023
DR Congo, Support to Transit Centre Dorcas House	104	122
Ethiopia, Tackling Plastic Wastes in Ethiopia - Kavfi	24	1 776
Ethiopia, Improving lives through WASH services in Rift Valley	942	2 185
Ethiopia, Church forest conservation	124	
Ethiopia, Empowering Women & Girls - Improved WASH Services in Welmera Woreda,		(6)
Ethiopia, Safe water to Ethiopian Communities	(133)	667
Ethiopia, BEWI - Waste for Value		1 438
Ethiopia, Strengthened Climate Resilience for rural communities	371	102
Ethiopia, Waste for Value (W4V) Hawassa and Zeway project (Kavfi)	13	9
Ethiopia, Waste for Value (W4V) Gambella project (Codex)	(24)	(105)
Ethiopia, Waste for Value (W4V) Shashemene project - BEWI		195
Ethiopia, AFD-Phase III Climate Resilient WASH Project in South Ari	163	
Ethiopia, WASH In Rift valley	9,200	
Guatemala, Creating opportunities for a sustainable development	688	460
Haiti, Education/Youth (WASH), Green Schools		154
Iraq, Greenhouses in Sinjar	80	
Kenya, Human Rights in Mining affected Communities in Zimbabwe	764	
Lebanon, Safe Friendly School Through WASH and Renewable Energy	230	874
Malawi, Saving lives through quality health care - Christmas Campaign	(84)	
Malawi/Norwegian Schools support to ECD	300	333
Mali, Girls in Boghassa, Kidal		55
Palestine, Vocational training programme	(80)	
Somalia, Emergency Cash Assistance in Las Anood, Sool region		629
South Africa, Human Rights for Mining Communities		342
Zambia, Human Rights and Sexual Reproductive Health Rights for Girls and Women	550	451
<b>Project donations</b>	<b>13,230</b>	<b>9 680</b>
<b>Testamentary donations and legacies</b>	<b>20,726</b>	<b>14 228</b>
<b>Total donations</b>	<b>241,280</b>	<b>233 925</b>



**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, business 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:

Region/Country	2024	2023
<b>Eastern Africa</b>		
Burundi		
Chad		1,700
Democratic Republic of the Congo	51,526	43,747
Ethiopia	104,026	136,632
Kenya	8,260	6,626
Somalia	98,137	97,385
South Sudan	95,973	95,512
Sudan	27,487	40,883
Sudan Darfur region	1,547	9,924
Eastern Sudan Region	36,882	21,754
Tanzania	45,329	46,636
<b>Total Eastern Africa</b>	<b>469,166</b>	<b>500,500</b>
<b>Southern Africa</b>		
Angola	32,181	35,797
Botswana	300	316
Malawi	88,544	88,453
Mozambique	250	600
South Africa	4,017	3,591
Zambia	30,123	56,281
Zimbabwe	2,189	2,300
<b>Total Southern Africa</b>	<b>157,604</b>	<b>187,338</b>
<b>West and Central Africa</b>		
Mali	60,212	47,336
Burkina Faso	13,379	23,659
Libya		1,400
Nigeria	16,813	18,949
<b>West, Central and North Africa</b>	<b>90,403</b>	<b>91,344</b>

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	2024	2023
<b>Middle East</b>		
Alghamisan	69,449	206,244
Iraq	23,871	18,493
Lebanon	49,380	21,636
Pakistan	38,458	31,718
Palestine	24,789	26,706
Syria	52,124	78,945
<b>Total Middle East</b>	<b>258,070</b>	<b>383,741</b>
<b>South East Asia</b>		
Myanmar	10,901	5,832
Bangladesh		(100)
<b>Total South East Asia</b>	<b>10,901</b>	<b>5,732</b>
<b>Total Middle East and South East Asia</b>	<b>268,971</b>	<b>389,474</b>
<b>Latin America</b>		
Guatemala	5,388	5,251
Haiti	10,712	13,176
<b>Total Latin America</b>	<b>16,100</b>	<b>18,427</b>
<b>Europe (excluding Norway)</b>		
Romania		5,000
Ukraine	83,559	59,251
Moldova	5,000	5,000
<b>Total Europe (excluding Norway)</b>	<b>88,559</b>	<b>69,251</b>
<b>Norway*</b>	<b>29,631</b>	<b>28,619</b>
<b>Global</b>	<b>100,713</b>	<b>96,218</b>
<b>Total International Cooperation</b>	<b>1,221,147</b>	<b>1,381,170</b>

\* 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	2024	2023	Note
Personnel cost	48,790	42,608	a)
Depreciation of fixed assets	6,907	4,917	
Fees for auditors, legal advisors and consultants	577	1,705	
Travel expenses	1,305	1,323	
IT and communication expenses	9,284	9,118	
Office running cost and expenses related to premises	8,290	34,717	b)
Financial expenses	1,085	(619)	c)
Other expenses	3,772	7,341	
<b>Total governance cost:</b>	<b>80,011</b>	<b>101,111</b>	

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 Berrihard Geiz g.t.3 is included.  
 c) Income due to foreign exchange gains.

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

	2024	2023	2022	2021	2020
Share, governance costs	80,011	101,111	81,516	52,183	46,788
Share, international cooperation	1,221,147	1,381,170	1,360,544	1,083,654	990,514
Share, fundraising costs	71,194	81,012	60,411	48,098	47,368
Total resources expensed	1,372,353	1,563,292	1,502,470	1,183,935	1,084,669
Fundraising ratio	70.5%	65.4%	73.6%	73.4%	70.7%

The fundraising ratio shows the proportionality between donations received and the costs of generating voluntary income. Governance costs excl non-recurring office renovation is 4.6% in 2023.

**NOTE 7 AUDITORS' REMUNERATION**

(NOK '000)

Auditors' remuneration (incl. VAT)	2024	2023
Ordinary auditor's remuneration, Head Office	482	540
Project audits, Head Office	1,339	1,226
Other services and support from auditor	41	41
Ordinary auditor's remuneration and project audits at Country Offices	8,124	7,872
<b>Total costs to auditors</b>	<b>9,985</b>	<b>9,679</b>

NCA's group auditor is BDO. Ordinary auditor's remuneration includes both final invoices for the 2023 audit as well as on account invoices for the 2024 audit.



**NOTE 8 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	
	2024	2023	2024	2023	2024	2023
Wages and salaries	108,578	101,151	240,909	250,121	349,487	351,272
Social security costs	17,073	16,243	16,070	16,836	33,143	33,079
Pension costs	12,639	11,197	4,600	2,208	17,240	13,405
Other remuneration	3,172	1,893	2,078	1,936	5,250	3,829
<b>Payroll costs</b>	<b>141,462</b>	<b>130,485</b>	<b>263,657</b>	<b>271,101</b>	<b>405,120</b>	<b>401,586</b>
Consultants	96	90	1,606	699	1,701	788
Other personnel related costs	7,103	6,734	3,730	1,938	10,833	8,671
<b>Indirect personnel costs</b>	<b>7,199</b>	<b>6,823</b>	<b>5,336</b>	<b>2,636</b>	<b>12,535</b>	<b>9,460</b>
<b>Total personnel costs</b>	<b>148,661</b>	<b>137,308</b>	<b>268,994</b>	<b>273,738</b>	<b>417,654</b>	<b>411,046</b>

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**

	31.12.2024	31.12.2023
Permanent positions at Head Office	166	151
Temporary positions at Head Office	12	11
Expatriate positions at Country Offices	54	59
Expatriate positions home based		
National staff at Country Offices	686	653
<b>Total number of employees</b>	<b>918</b>	<b>874</b>

**Emoluments for executive managers (General Secretary)**

	2024	2023
Wages and salaries	1,407	1,339
Pension costs	180	179
Other remuneration including travel compensation	12	13
<b>Total emoluments for executive managers (General Secretary)</b>	<b>1,600</b>	<b>1,531</b>

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 9 FUNDS**

(NOK '000)

	Opening balance 01.01.24	Incoming resources	Resources expended	Closing balance 31.12.24
<b>Unrestricted funds</b>				
Foundation capital <sup>1)</sup>	104,624	2 300		106 924
Unrestricted income funds	28 941	287 298	(294 660)	21 579
Subtotal unrestricted funds	133 566			128 504
<b>Funds with internally imposed restrictions</b>	2 151	1 396	(4 082)	(535)
<b>Funds with externally imposed restrictions</b>				
Earmarked project funds <sup>2)</sup>	21 759	20 023	(12 545)	29 237
Legacy income funds	4 412	7 410		11 822
Subtotal funds with externally imposed restrictions	26 171			41 059
<b>Total funds</b>	<b>161 887</b>	<b>318 427</b>	<b>(311 287)</b>	<b>169 027</b>

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 2024:**

	Opening balance 01.01.24	Incoming resources	Resources expended	Closing balance 31.12.24
Ukraina Response	494	214	(376)	331
Folk i nød	1,988	5,094	(3,730)	3,352
Syria Emergency Response	378	1		379
Corona Response	38			38
Lebanon Humanitarian Response	(18)	14	23	19
Gaza Response		1,471		1,471
Earmarked donations to projects (see note 4)	18,878	13,230	(8,462)	23,646
<b>Earmarked project funds</b>	<b>21,759</b>	<b>20,024</b>	<b>(12,546)</b>	<b>29,237</b>

**NOTE 10 FIXED ASSETS**

	Buildings		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	Head Office	Country Offices	Head Office	Country Offices	Head Office	Country Offices	Head Office	Country Offices	Head Office	Country Offices	Head Office	Country Offices	Head Office	Country Offices	Total
Cost price 01.01.24	49,042	25,184	34,277	34,277	3,431	8,721	12,352	57,798	13,944	44,098	360	17,651	18,011	7,467	140,985	107,244	248,229
This year's additions		138	3,547	3,547	10,95	609	1,704	2,696	2,917	12,308		1,240	1,240	1,932	13,182	10,383	23,565
This year's disposals	(70)	(70)	(3,526)	(3,526)	(763)	(763)	(763)		(2,092)	(2,092)		(1,466)	(1,466)	(13)	(7949)	(7949)	
<b>Cost price 31.12.24</b>	<b>49,042</b>	<b>25,252</b>	<b>34,299</b>	<b>34,299</b>	<b>4,726</b>	<b>8,567</b>	<b>13,293</b>	<b>60,494</b>	<b>14,769</b>	<b>54,315</b>	<b>360</b>	<b>17,406</b>	<b>17,766</b>	<b>9,386</b>	<b>154,167</b>	<b>109,678</b>	<b>263,845</b>
Accumulated depreciation 01.01.24	(16,446)				(632)		(632)	(18,104)	(21,492)	(21,492)	(360)		(360)		(57,235)		(57,235)
This year's depreciation	(1,028)				(413)		(413)	(3,002)	(6,363)	(6,363)					(10,806)		(10,806)
<b>Accumulated depreciation 31.12.24</b>	<b>(17,474)</b>				<b>(1,245)</b>		<b>(1,245)</b>	<b>(21,107)</b>	<b>(27,855)</b>	<b>(27,855)</b>	<b>(360)</b>		<b>(360)</b>		<b>(68,041)</b>		<b>(68,041)</b>
Accumulated impairment 01.01.24	(25,184)		(34,277)	(34,277)		(8,721)	(8,721)			(13,944)		(17,651)	(17,651)	(7,467)		(107,244)	(107,244)
This year's impairment	(68)		(21)	(21)	154	154	154			(825)		246	246	(1,919)		(2,434)	(2,434)
<b>Accumulated impairment 31.12.24</b>	<b>(25,252)</b>		<b>(34,299)</b>	<b>(34,299)</b>	<b>(8,567)</b>	<b>(8,567)</b>	<b>(8,567)</b>			<b>(14,769)</b>		<b>(17,406)</b>	<b>(17,406)</b>	<b>(9,386)</b>		<b>(109,678)</b>	<b>(109,678)</b>
Booked value 31.12.24	31,568				3,481		3,481	39,387	11,691	11,691					86,126		86,126
Economic lifetime	50 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. 2024 exchange rates are used for incoming balances, which explains why they differ from closing balances 2023 in last year's financial statements.

**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.

**NOTE 11 D**

Receivables from (NOK 000)	
Receivables from	
Receivables from	
Prepaid expenses	
Deposits	
Accrued income	
Other short-term	
<b>Total short-term</b>	

**NOTE 12 IN**

(NOK 000)	
<b>Financial invest</b>	
Money market ft	
and internationa	
Other shares	
<b>Total</b>	

**NOTE 13 D**

(NOK 000)	
<b>Financial invest</b>	
Money market ft	
and internationa	
Other shares	
<b>Total</b>	

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**NOTE 13 D**

(NOK 000)	
<b>Financial invest</b>	
Money market ft	
and internationa	
Other shares	
<b>Total</b>	

## NOTE 15 PROJECT BALANCES

	2024	2023
(NOK '000)		
Accountability in Tanzania Programme	-269	-269
ACT Alliance	5,017	943
Action Contre La Faim	-380	89
Allan Family of Australia		-2
Alliance Microfinance AS	68	111
Altas-alliansen		-1,209
Canôes - Instituto da Cooperaçao e da Língua, LP	446	5,936
Canadian Catholic Organisation for Development and Peace		4,252
Catholic Relief Services (CRS)	91	2
Christian Aid UK	134	358
Church of Sweden	34	256
Coréalid	1,576	2,568
DanChurchAid	2,230	1,774
Diakonie Austria gemeinnützige GmbH	3,890	3,116
Diakonie Katastrophenhilfe	819	47
Equinor	4,170	
Ethiopian Evangelical Church Mekane Yesus Development and Social Service Commission	816	2,227
ECHO - European Commission		5,674
European Union	-3,883	-4,430
Formative research	1,170	329
FORUJ Solidaritetsaksjon for utvikling	142	181
Government of Flanders	118	547
ICCO-Interchurch Organization for Development Co-operation		1,465
Innovasjon Norge	2,482	5,528
International Rescue Committee	390	3,359
IOM - International Organization for Migration		420
Juba Shared Costs - Rental Income		363
Knorr-Bremse Global Care		474
Langora Kaife	9	8
LWF - Lutheran World Federation	4,675	2,514
MFA	37,851	121,475
NORAD	-4,550	121,174
Netherlands Embassy in Mali	-285	-397
Northern Mali Peace and Development	-463	472
Norwegian Hull Club	158	
Norwegian Refugee Council	131	7,088
OCHA - Office for the Coordination of Human Affairs	29,939	30,404
Open Philanthropy	1,582	
PATRIP Foundation		1,631
Pingsmissjonens Utvekkingsamarbete	918	775
Population Services International	6,230	15
Research Council of Norway	95	52
Rights of Minorities of Faith and Belief	642	1,715
Save the Children	1,650	
SDC - Swiss Agency for Development and Cooperation	5,465	4,661
Senter for internasjonalsisering av utdanning	-532	-330
SIDA - Swedish International Development Cooperation Agency	2,820	3,426
UN Women	22	46
UNCDF - United Nations Capital Development Fund	67	173
UNDP	-3,582	-2,362
UNFPA - United Nations Population Fund	2,984	3,285
UNHCR - United Nations High Commissioner for Refugees	25	606
UNICEF	3,978	18,135
USAD/OFDA- Rapid Response Fund		3,580
Welt Wishers		2,105
World Food Programme / PAM	12,951	13,951
Exchange difference	-2,827	-3,724
<b>Total current liabilities</b>	<b>119,302</b>	<b>367,332</b>

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## 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 7 active persons, 503 previously active with deferred rights and a total of 145 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 Storebrand's 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 – or 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)

	2024	2023
<b>Pension expenses, defined benefit scheme</b>		
Present value of pensions earned this year	424	578
Return on pension funds and interest expense on the pension commitment	(2,366)	(2,305)
Actuarial gain/loss recognised in I&E	4,944	3,402
Administrative expenses and interest rate guarantee	1,150	1,145
<b>Net pension expenses, defined benefit scheme</b>	<b>4,152</b>	<b>2,820</b>
<b>Pension liabilities</b>		
<b>Defined benefit obligation (excl. social security fees) 31.12.</b>	<b>(180,000)</b>	<b>(174,000)</b>
Pension funds valued at fair value 31.12.	192,872	210,326
Unrecognised actuarial gains (losses)	(14,252)	(33,344)
<b>Net pension liabilities</b>	<b>(1,379)</b>	<b>2,982</b>
<b>Financial assumptions</b>		
Discount rate	3.90%	3.10%
Estimated salary increase	4.00%	3.50%
Estimated adjustment of social security base figure	3.75%	3.25%
Estimated adjustment of pension benefits	3.00%	2.80%
Expected return on funds	5.30%	4.80%

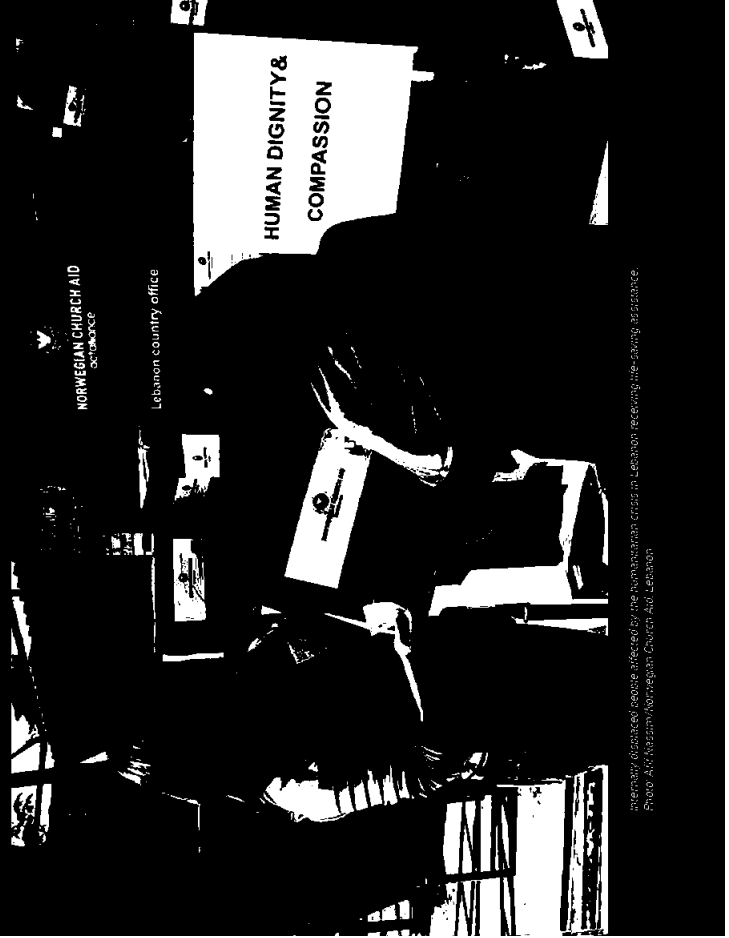
### PENSION LIABILITIES FOR NATIONAL STAFF

National staff has pension schemes in accordance with local laws and regulations or Norwegian Church Aid's guidelines for provision 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.

	2024	2023
Pension liabilities for employees at Head Office	(1,401)	2,957
Pension liabilities for national staff at Country Offices	36,468	23,933
<b>Total pension liabilities for Norwegian Church Aid</b>	<b>35,067</b>	<b>26,890</b>

24 - 2024 ANNUAL REPORT AND FINANCIAL STATEMENTS FROM NCA BOARD OF DIRECTORS

# REPORT FROM THE BOARD OF DIRECTORS 2024



Internally financed people affected by the humanitarian crisis in Lebanon receiving life-saving assistance. Photo: Ali, Nazim / Norwegian Church Aid Lebanon

## NOTE 16 SHORT-TERM LIABILITIES

(NOK '000)	31.12.2024	31.12.2023
Accrued, not due wages and salaries, other debt to employees	18,186	18,945
Public duties payable - Country Offices	4,649	5,601
Public duties payable - Norway*	11,731	10,567
Accounts payable	46,938	71,109
Accrued, not due expenses	25,959	18,570
Payable to donors	11,414	17,432
Payable to partners	23,622	6,144
Prepaid income	64,091	86,852
Other short-term liabilities	27,670	6,954
<b>Total current liabilities</b>	<b>234,261</b>	<b>241,874</b>

\* Included in the public duties payable in Norway are retained payroll taxes amounting to 4.6 MNOK. The amount is placed in a restricted bank account reserved for this purpose.



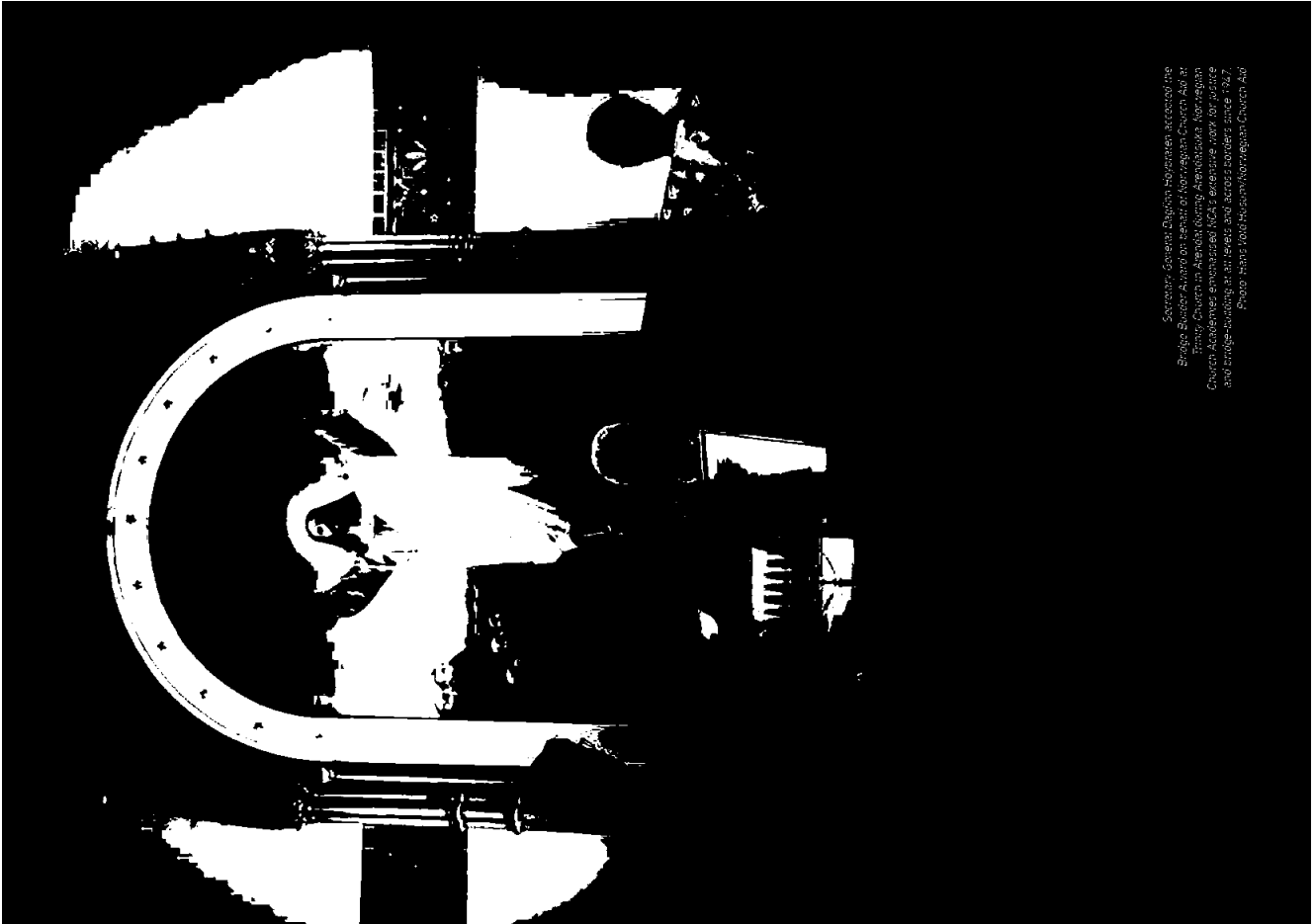
*Shito, Jemal and Hidaya Yearir in the Interreligious Women of Faith group in Ethiopia are fostering environmental stewardship and community development by promoting reforestation, providing training on forest conservation, and creating alternative livelihoods through poultry farming. Photo: Håvard Bjelland/Norwegian 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 its Global Strategy, 'Faith in Action', which focuses on three goals: To save lives; build resilience and seek justice. Our work is developed and implemented together with partners and with 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 17 countries. We collaborate with civil society organisations, faith-based organisations and other institutions. As a church-based organisation, we are part of a global church network and a worldwide family of diverse faiths. Faith-based actors hold important keys to lasting change. They are often the first responders to disasters at the local and national levels. We have a natural entry point for working side-by-side with these faith-based actors in Norway, in the countries in which we operate, as well as at regional and global levels.

We are a non-profit and non-partisan civil society organisation, and our support is provided unconditionally with no intention of influencing religious affiliations. We aim to influence governments, businesses and religious leaders to eliminate the root causes of poverty and injustice. A majority of countries in which NCA operates are fragile states experiencing protracted violent conflicts or dysfunctional relationships between different actors within those societies. Many of the countries are also characterised by widespread corruption. NCA addresses the structural drivers of conflict and non-violently prevents, reduces or transforms conflicts between and within groups.



*Seyran, Geseal, Dagny Espesethan accepted the Bridge Builder Award on behalf of Norwegian Church Aid at Trinity Church in Asheville during Asheville's 2024 Norwegian Church Aid dinner. The award recognizes NCA's extensive work for justice and bridge-building in an area and across borders since 1947. Photo: Hans Ivar Hildrum/Norwegian Church Aid*





## 1.2. RESULTS IN 2024

### INTRODUCTION

In 2024, NCA faced numerous challenges and achieved significant milestones across its global operations. The year marked the conclusion of NCA's long-term civil society agreement and regional grants with Norad as well as the strategic partnership agreement on humanitarian response with the Ministry of Foreign Affairs. The development and submission of applications to Norad for new long-term contracts on development and humanitarian response was also a key milestone last year.

Handling multiple crises has become the new normal, and NCA's humanitarian response capacity is continually challenged. In addition to ongoing war in **Ukraine, Gaza and Sudan**, the year was marked by dramatic events in **Syria**, where the overthrow of the Assad regime by the HTS group created uncertainties for NCA's programmes. The security situation in **Lebanon** has been particularly volatile, impacting humanitarian access and leading to temporary programme suspensions, exacerbated by Israeli airstrikes on the country and the capital.

Throughout the year, NCA faced escalating security risks, economic instability and access constraints across multiple operational areas. In **Ethiopia**, ongoing conflicts in Amhara and Oromia created access challenges. The **Sahel** region struggled with restrictive visa policies and increased administrative obstacles for the work of civil society and humanitarian NGOs, and **Afghanistans** and **Pakistan** experienced increasingly restrictive regulations on NGOs. Safety and access continued to pose major challenges in **Ukraine**.

Despite these challenges, NCA's resilience and adaptability enabled it to continue providing critical support to vulnerable populations worldwide. The organisation's efforts in securing funding, navigating complex operational landscapes and delivering impactful humanitarian responses underscored its commitment to making a difference in the lives of those in need, as the examples below testify.

In **Ethiopia**, NCA's efforts were recognised when the National Alliance to End FMG and Child Marriage received the 2024 UN Population Award. Humanitarian responses in contested areas were bolstered by two Ethiopia Humanitarian Fund grants. In **South Sudan**, interfaith initiatives

focused on violence prevention, and a mobile emergency response was conducted for Sudanese refugees. Additionally, an internship programme for young female graduates was launched.

**Sudan** saw NCA reaching over 65,000 beneficiaries across White Nile, Gedarf and Kordofan, supporting agriculture and refugees. However, the operational landscape remained challenging due to funding transfer delays and government interference. In **Somalia**, inflation and security concerns led to adjustments in staffing and programme operations.

In **Nigeria**, NCA responded to the Maiduguri floods with WASH services and managed a rapid cholera response. High inflation and increased criminality linked to currency devaluation posed significant challenges. In **Zambia**, NCA delivered food assistance and social cash transfers to drought survivors, integrating GBV and protection measures through partnerships with UNFPA and UNHCR. Flood relief distributions were also carried out in the **Sahel**, despite security restrictions and logistical delays.

In **Ukraine**, critical infrastructure repairs – including a solar-powered wastewater system and hospital renovations – were completed, improving services for vulnerable populations. However, military mobilisation disrupted supply chains and project implementation, prompting advocacy for NGO exemptions and logistical adaptations.

### MAJOR PARTNERS AND DONORS

In 2024, NCA's global multi-year agreements with Norad concluded. NCA submitted two new applications to Norad for funding its global humanitarian and civil society work for 2025–2029, totalling NOK 3.62 billion.

NCA diversified its funding base by signing 41 contracts worth more than NOK 5 million. New grants from donors other than the Norwegian Ministry of Foreign Affairs (NMFA) and Norad amounted to NOK 270 million, with UNOCHA and UNICEF contributing almost a third of that amount. Some highlights include:

- **NCA Burkina Faso:** In April 2024, NCA Burkina Faso, in collaboration with Save the Children (Finland), launched a EUR 6 million partnership with the Sahel Facility Trust Fund. This five-year project aims to enhance social and human capital in southwest Burkina Faso, with NCA contributing EUR 1.3 million in expertise on conflict prevention, GBV and WASH initiatives.
- **NCA Malawi:** Secured a EUR 3 million grant from the German Development Bank (KfW) for Reproductive Health.
- **Eastern Africa:** The German Agency for International Cooperation (GIZ) approached NCA as a Female Genital Mutilation (FGM) expert, requesting a regional project for **Ethiopia, Somalia and Sudan** to end FGM. This NOK 5 million project, along with a NOK 3 million project in South Sudan on women's economic empowerment, aims to broaden collaboration with GIZ.

Additionally, NCA continued its collaboration with Innovation Norway in 2024, securing funding for a new two-year grant focusing on scaling up the NCA 'Waste for Value' concept in **Ethiopia, Pakistan and Tanzania**.



## Changes in Norad and MFA

Following the Norwegian government's decision to give Norad greater responsibility for the management of Norwegian aid including humanitarian aid, the management of NCAs SPA with NMFA was formally moved to Norad, on 19 August 2024. To accommodate this decision, Norad reorganised, and both of NCA's five-year agreements are now managed by Norad's Department for Humanitarian Assistance and Comprehensive Response. NCA continues its close collaboration with NMFA on strategic humanitarian and development issues.

## Private sector pilot

In late 2024, NCA's Head Office in Oslo initiated a two-year private sector pilot that will be implemented across five Country Offices: **Pakistan, Malawi, Tanzania, Ethiopia and Zambia**. This included the establishment of a cross-departmental team. The team's mandate is to work closely with the selected Country Offices to develop strategic partnerships with the private sector, to find innovative financing solutions and to enhance financial sustainability. The ambition is to develop models that can later be scaled to other Country Offices. By leveraging the combined strengths and resources of NCA, the private sector and other partners, the aim is to address social, environmental and economic challenges more effectively and with a broader impact, ultimately benefiting local communities. A key component of the pilot is the integration of financial sustainability modelling into programme design, where relevant. This approach ensures the long-term viability and sustained impact of the projects.

A good example of this work is the 'Waste for Value' project, where poor waste pickers are integrated into a value chain and are earning money, cleaning the environment and providing raw material to local factories. Another example is the 'Ethiopia Connect project', where poor farmers have access to the market and credit (in process).



WASTE FOR VALUE: Members of a small-scale enterprise engaged in recyclable-waste collection in Hawassa Town, through the Waste for Value Project. Photo: Kjetil Steig/Norwegian Church Aid/Ethiopia

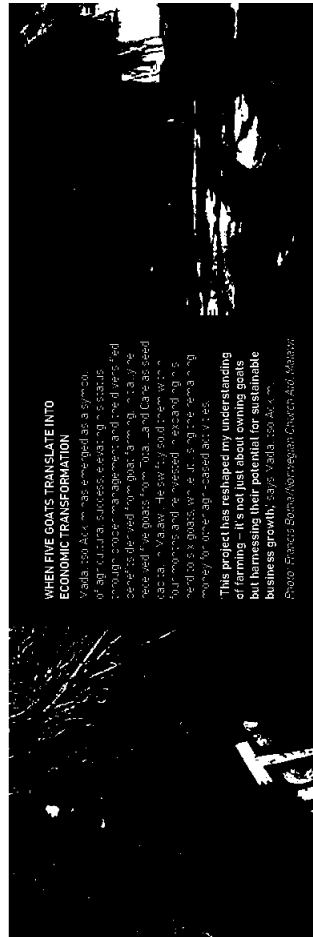
## NCA approved as a Strategic (Plus) Partner of Norad

In the spring of 2024, NCA was approved as one of Norad's strategic (Plus) partners after this new partnership model was launched in September 2023 for civil society organisations that meet certain criteria. In addition to being qualified to manage grants from Norad under this arrangement, Norad has assessed NCAs documented thematic expertise and capacity.

## Examples from the finalised Nansen grants

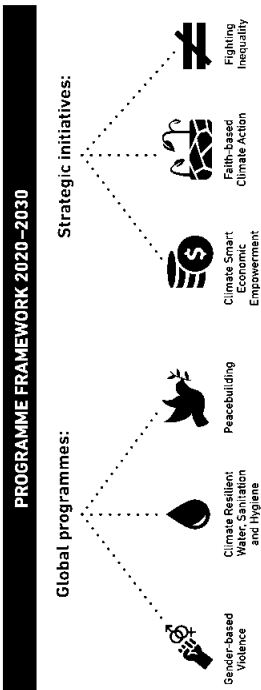
Ethiopia, Lebanon, Nigeria, Palestine and Somalia finalised their Nansen grants received under the Humanitarian Strategic Partnership Agreement (SPA) in June 2024.

In **Palestine**, 4,745 people met basic needs with emergency cash assistance. In **Somalia**, NCA reached 10,336 people with a full WASH-package, including hygiene promotion, sanitation improvements and water facility construction. In **Nigeria**, 1,199 adolescents accessed ASRH services. In **Ethiopia** 2,200 women and girls received mental health support, and 40 health-care providers were trained in clinical management of rape. In **Lebanon**, rehabilitation of WASH facilities was done in eight institutions, including installation of solar power systems, and provision of hygiene supplies for women, men, girls and boys. NCA scaled up activities boosting the local production to increase food security in five countries affected by the war in Ukraine through the Nansen south grant. In one year, 19,969 smallholder food producers in **Ethiopia, Somalia, Zambia, Malawi and Tanzania** increased their production capacity. Close to 8,500 households (1.6% women-headed) increased their access to a safe and nutrient-dense diet. Farmers received seeds such as tomato, maize, onion and cabbage, and were supported with drip-irrigation, goats and chickens.



WHEN FIVE GOATS TRANSLATE INTO ECONOMIC TRANSFORMATION  
Valda, 59, a Kachwanda woman, was regarded as a shy person, but through a goat farming project, she has become a successful entrepreneur. She has sold her goats and used the proceeds to buy a cow and a pig. She has also used the money to buy a small business. This project has reshaped my understanding of farming – it's not just about owning goats but harnessing their potential for sustainable business growth. © Kjetil Steig, 2024. Photo: Kjetil Steig/Norwegian Church Aid/Malawi

**Closing of current agreements**  
NCAs five-year agreements (2020–2024) with Norad and previously NMFA ended on 31 December 2024. NCA has received a total of NOK 1,185 million through the humanitarian Strategic Partnership Agreement (SPA), and NOK 1,881 million through its Civil Society Agreement, accommodating the needs of millions, within all of NCA's thematic areas. In 2024, NCA focused on closing its current agreements efficiently and sustainably, while planning and applying to Norad for two five-year agreements for the coming period, 2025–2029.

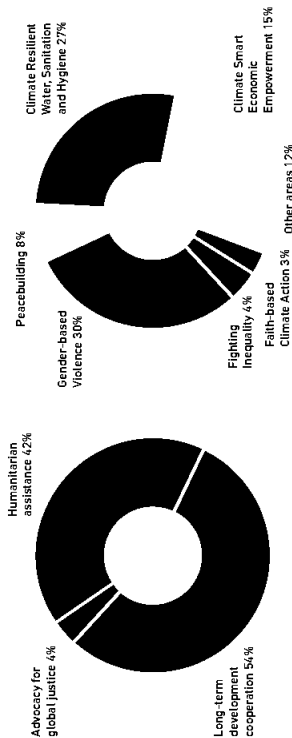


## PROGRAMME FRAMEWORK

Five years into NCA's Global Programme Framework 2020–2030 period, we are continuing to see results at the impact level in our programmes, as the following section will show. Updated results from 2024 will be published on our website kirkenstidhjelp.no when they are finalised. We will also develop several annual reports with additional results aimed at individual donors.

## HOW WE WORK

IN 2024, THE WORK WAS DISTRIBUTED BETWEEN OUR GLOBAL PROGRAMME AREAS AS FOLLOWS:



**PERIOD WITH DIGNITY:** Bishop Fredrick Shoo and Bishop Dr. Stanley Hatai were part of this year's Period with Dignity Campaign in Tanzania. The campaign aimed at raising awareness as well as challenging men so that they can be more supportive in ending period stigma and poverty. Photo: Norwegian Church Aid, Tanzania

## GENDER-BASED VIOLENCE (GBV)

The programme's ambitions align with Sustainable Development Goals (SDGs) 1, 3, 4, 5, 10 and 16.

In 2024, the GBV Programme was implemented in **DRC, Ethiopia, Guatemala, Lebanon, Malawi, Nigeria, Pakistan, Palestine, the Sahel (Mali and Burkina Faso), Somalia, South Sudan, Sudan, Syria, Tanzania, Ukraine (including Romania and Moldova), Zambia and South-East Asia.**

We can look back at a productive year for NCA's work on Gender-based Violence.

In 2024, NCA had regular meetings with MFA Norway and Norad on the current gender backlash and what to do about it. NCA contributed to a session at the International Parliamentarians' Conference (IPC), which was held in Oslo for 112 parliamentarians on Sexual and Reproductive Health and Rights (SRHR) and Faith in collaboration with ACT Geneva. We had a successful event at the Arendal Week (Arendalsuka) on the current gender backlash together with the SRHR network in Norway.

In 2024, we have seen increased numbers of mental health interventions in several of our countries, such as **Palestine**, where more than 6,000 internally displaced women and girls in Gaza received group Psychological First Aid (PFA) sessions, and in **Lebanon** where 9,280 beneficiaries received cash assistance. GBV awareness, psychological support (PSS) and 2,000 dignity kits were directed to women and girls.

In **South Sudan**, our SRHR work is making great progress, and NCA enhanced access to family planning counseling to 858 women and adolescent girls. This led to an increase in the uptake of contraceptive methods, with 317 women and adolescent girls using contraceptive methods, including women living with disabilities. We see good progress in our work to provide comprehensive sexuality education in both **Nigeria and South Sudan**, where a total of over 8,382 adolescents were reached with CSE.

In **Ethiopia**, NCA implemented the fourth phase of a joint programme with Save the Children, focused on Female Genital Mutilation (FGM) and Child, Early and Forced Marriage (CEFM) across six regions. According to the recently completed midterm review of the programme, there has been a significant drop in the overall FGM prevalence rate, declining from 50% to 26% in the areas where the intervention is being implemented.



A women's group in Hodie District, Somali Region discuss issues of violence against women and girls in their community. Photo: Kedja Sola/Norwegian Church Aid, Ethiopia



Ayan Abinnash is a community conversation facilitator and mother of two. Ayan decided not to subject her daughter to the practice of FGM as she is aware of the dangers. Ayan is also part of an income generation programme in the Somali region. Economic support is part of the empowerment programme for adolescent girls and families. As one of the main drivers of child marriage and female genital mutilation is related to economic pressure, this economic empowerment component. Photo: Kedja Sola/Norwegian Church Aid, Ethiopia



Ginja Kassa is leading the Water Committee. Water point in West Africa, Ethiopia. Photo: Håvard Bjørland/Norwegian Church Aid



## CLIMATE RESILIENT WATER, SANITATION AND HYGIENE (CRWASH)

The programme's ambitions align with SDGs 6, and contribute to SDGs 1, 3, 11 and 13.

**In 2024, NCA implemented the CRWASH Programme in the following countries: Afghanistan, Burkina Faso, DR Congo, Ethiopia, Gaza/Palestine, Haiti, Lebanon, Mali, Nigeria, Pakistan, Somalia, South Sudan, Syria and Ukraine.**

In January 2024, NCA held the CRWASH Community of Practice (CoP) in Jordan bringing together colleagues from almost all Country Offices implementing the programme. The advisors for Climate and Environmental Stewardship were also present, as the main topic of the CoP was the 'climate resilience and environmental sustainability' of WASH interventions.

The CoP concluded that there have been increased synergies with the Economic Development and Food Security (EDFS) and Climate and Environmental Stewardship (CES) thematic areas, more effective social components in WASH and an increase in the use of modern tools to plan, implement and monitor projects. These results have informed the preparation of Norad applications for the period 2025–2029.

The fundamental activities of the CRWASH programme have continued in 2024, providing water and sanitation access to people, as well as the promotion of positive hygiene behaviour both in developmental and humanitarian contexts. In Mali, NCA has responded to floods along river Niger and, at the same time, developed infrastructures for harvesting rainwater in arid areas. Ethiopia has also invested in retention of rainwater with the construction of sand dams. The CoP also acknowledges the importance of financial sustainability of WASH services and is working on the development of simple tools to have better insight into the matter. With regard to sanitation and solid waste management, NCA harvested teachings from the implementation of the 'Waste for Value' approach through an external evaluation.

In Haiti, NCA concluded a 3-year project funded by the Norwegian Embassy, which had been implemented in 16 communities in Grand Anse and South Department. As a result, 44,572 people (20,151 in 2024) gained access to adequate, affordable and sustainable drinking water; 12,988 people gained access to sanitation services; activities implemented in year 1 and 2, monitoring in year 3) and the final survey shows that 82.5% of the population practices handwashing with soap. It is also remarkable that 36,318 people (5,538 in 2024) received awareness training on Disaster Risk Reduction, and 311 food producers (131 women and 180 men; 50 in 2024) implemented climate-smart agriculture practice, thanks to increased water availability.



Water station at the local school in the village of Léger in southern Haiti, installed by Norwegian Church Aid's local partner. Photo: Norwegian Church Aid, Haiti





## PEACEBUILDING

The programme's ambitions align with SDGs 5, 10 and 16.

In 2024, the **Peacebuilding Programme** was implemented in **Afghanistan, Pakistan, Palestine, Kenya, Ethiopia, Somalia, South Sudan, Tanzania, Uganda, Rwanda, the Sahel (Mali and Burkina Faso)** and within **global ecumenical networks**.

2024 has been a year during which geopolitical dynamics have impacted conflicts in many of the countries where NCA supports peacebuilding (PB). Programmes in **Palestine** and **Afghanistan** were amongst the most impacted. However, most of the planned PB interventions were adapted and implemented as planned.

In **Ethiopia** 443 (65% women) peace committees, women and youth peace groups have been established/strengthened and 36 intercommunal conflicts addressed. The community-based approach, in which NCA and partners support community peace committees' own initiatives, has contributed to strengthening social cohesion in contexts heavily impacted by violent conflict. This has been done through restoring inter-group trust and collaboration, provision of psychosocial support and negotiating protection of civilians and access to health institutions and markets. The programme also secured return of IDPs to their home areas and the release of hundreds of kidnapped civilians. These community actors build peace in areas where NCA and partners cannot go themselves, at times.

In 2024, NCA implemented a pilot project on developing a digital tool linked to WhatsApp, enhancing safe community involvement in project decision-making. Funding was secured from Innovation Norway. The tool concept was developed through a co-creation process with 12 tech companies in Africa, the US and Europe. The resulting project **ProTECHtion: Digitally Powered Community Protection** is being piloted in **Tanzania** and has an application in NCA's peace and humanitarian work worldwide.

During the ACT Alliance General Assembly in 2024, NCA contributed actively to a Global Statement and commitment on developing an ACT Alliance HDP Nexus approach.



Gathering of a peace committee.  
Fijido, Norwegian Church Aid, Ethiopia



## CLIMATE SMART ECONOMIC EMPOWERMENT (CSEE)

The strategic initiative's ambitions align with those of SDGs 1, 2, 5, 8, 13 and 15.

In 2024, NCA's **CSEE Strategic Initiative** was implemented in **Afghanistan, Ethiopia, Haiti, Iraq, Malawi, Myanmar, Palestine, Somalia, Tanzania, Zambia and South-East Asia**.

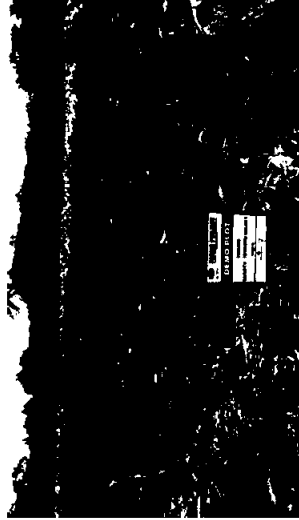
The past four years have been defined by unprecedented global disruptions, including the COVID-19 pandemic and the Ukraine war, both of which triggered economic instability, food insecurity and supply chain disruptions.

Despite these challenges, the CSEE Strategic Initiative has emerged as a formidable driver of resilience, economic empowerment and climate adaptation. Through a robust, integrated approach, CSEE has revolutionised livelihoods in **Zambia** and **Tanzania** by embedding climate-smart agriculture, strengthening market systems and driving financial inclusion. By equipping marginalised communities with cutting-edge techniques, renewable energy solutions and entrepreneurial skills, the programme has elevated food security, enhanced wealth creation and fortified climate resilience on an unprecedented scale.

In **Zambia**, the initiative catalysed economic empowerment for 17,936 smallholder farmers through innovative micro-investment models. In Gwembe District, the deployment of solar-powered cold storage revolutionised the fishing industry, slashing post-harvest losses, boosting market access and amplifying earnings. Moreover, 12,013 women gained financial autonomy, leveraging savings and loan models to secure economic independence and expand their leadership in community decision-making.

In **Tanzania**, the programme mobilised 38,513 small-scale producers, exceeding targets by 130%, while securing 462 formalised market agreements, strengthening price negotiation power and creating a formidable agricultural value chain. Youth economic engagement surged as 5,291 young entrepreneurs were empowered through agricultural innovation hubs, mastering micro-irrigation, poultry production and agroforestry, fuelling job creation and enterprise development.

Through strategic integration, relentless innovation and a steadfast commitment to sustainability, CSEE has redefined economic empowerment, securing lasting prosperity for thousands while equipping communities to thrive in the face of global adversity.



In a shared vegetable plot in Gwembe, Zambia, participants receive training in cultivation. They grow food for their families, and sell what is left over and share the proceeds. Many have also started using drip irrigation at home.  
Photo: Jason Mulketa/Norwegian Church Aid





## FAITH-BASED CLIMATE ACTION (FBCA)

The strategic initiative's ambitions align with SDGs 10, 11, 13 and 15.

In 2024, NCA's FBCA Strategic Initiative was implemented in **Angola, Ethiopia, Guatemala and Pakistan**.

Through the FBCA initiative, NCA and its partners support communities boosting climate resilience and empower faith leaders to advocate for climate action.

In **Pakistan**, the FBCA initiative made significant advocacy progress. Religious leaders and civil society promoted effective implementation of Climate Change and Water Policies through sermons and media platforms. Faith actors delivered over 100 sermons in Churches, Mosques and Hindu temples, reaching around 18,000 individuals about their responsibilities in contributing to mitigating the negative effects of climate change. Community members engaged in tree planting, and rural women engaged in building 1,120 energy-efficient stoves. A Seed Bank with 38 organic seed varieties that was developed with Sindh Agriculture University now serves communities. A Biblical Garden was established in Peshawar, symbolising faith and environmental stewardship.

In **Guatemala**, the initiative made significant progress in building climate resilience, monitoring 2,200 hectares of forest, planting 40,000 trees and producing new plants in nurseries. Indigenous communities were trained in sustainable forest management and agroecology. Families adopted water harvesting systems, organic fertilisers and climate-adapted potato seeds, boosting productivity and cutting costs. Greenhouses and water reservoirs were constructed, a youth bio factory was enhanced, and agroecological markets and a virtual platform were set up. The community tourism network created 77 local jobs and addressed forest, water and territorial rights. Faith leaders mobilised participation, and dialogues on environmental and indigenous rights were organised. Success stories include improved energy autonomy in San Pablo, Tacaná, as well as new ecological parks that generated jobs and reduced forced migration.

In **Angola**, the programme focused on building resilience by ensuring communities' access to essential resources such as water and sanitation, and by promoting sustainable practices, including in agriculture. For example, rainwater harvesting infrastructures were installed for multiple communities, resulting in 185 families gaining access to domestic water. The initiative also supported climate action advocacy, resulting in local administrations and NCA partners providing resources for water and sanitation infrastructure and nutrition support, enhancing food security and community resilience.

In **Ethiopia**, the initiative promoted climate-smart practices and faith actors to mobilise climate engagement. For example, Women of Faith groups advocated in communities for forest policies and conservation, leading to tree planting and knowledge sharing, and community members have received training on forest monitoring tools. Achievements included the restoration of 800 hectares of degraded land and 2,700 people adopting climate-smart food production systems. The programme improved food security, market access and nutrition, benefiting around 10,000 smallholder farmers with climate-resilient inputs. A special focus was placed on empowering women as environmental stewards. Households transitioned to fuel-saving stoves, reducing reliance on wood and conserving local forests.



A priest educating the congregation on Environmental Stewardship through Ethiopia Interfaith Initiative for Forest Conservation and Climate Action. Photo: EDC-DICAC



## FIGHTING INEQUALITY (FI)

The strategic initiative's ambitions align with SDGs 1, 10 and 16.

In 2024, a total of 17,678 rights-holders were mobilised in **Malawi, Zambia, DRC, and through Regional Southern Africa Advocacy Programme (ROSA)**.

Through training, men, women and youth have been equipped to identify and report corrupt practices in resource extraction, as well as advocate for their own rights.

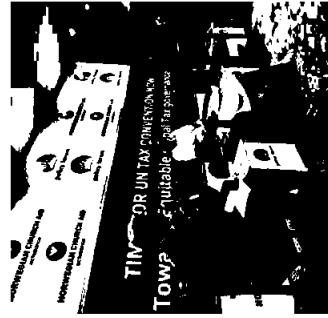
NCA, together with partners, works to mobilise finances for development, achieving a more equitable distribution of public resources, accountable budget management and just resource governance.

In 2024, the UN General Assembly approved the Terms of Reference for a global tax convention, paving the way for formal negotiations to begin in 2025. This marks a significant step forward in the fight for global tax justice, a cause long championed by civil society and NCA across different departments.

Under the F1global outcome to increase finances for and spending to reduce poverty and inequality, NCA supported the attendance of a delegation of faith leaders from **Zambia, Tanzania, Mauritius and Namibia** to attend the Pan-African Conference 2024. The PAC 2024 demonstrated a growing momentum for reforms, including advocacy for a UN Tax Convention and stronger African Union engagement on tax justice.

In parallel, NCA has strengthened national engagement on tax justice. In **Tanzania**, NCA relaunched their UN Tax Convention campaign, which was supported with the release of a policy brief highlighting the country's significant revenue losses. The campaign brought together key stakeholders to advance the national dialogue on tax justice.

The Alternative Mining Indaba (AMI) remains a vital platform for rights-holder engagement. In 2024, **Namibia** hosted its first-ever AMI, with NCA contributing insights from Norway's natural resource management experience. The event had a tangible impact: input from NCA was used in parliamentary submissions, and Namibian MPs referenced AMI discussions in their debates on mining and extractive industries. Similarly, following AMI Cape Town, **NCA Zambia** was invited to contribute to Zambia's critical minerals strategy. These follow-ups highlight how engagement in AMIs extends beyond rights-holders' interactions with duty-bearers, influencing national dialogue and policymaking.



Bishop Nelson Kisare of the Memorial Church of Tanzania is one of the religious leader champion on Taxation. He is chairman of the Interfaith Standing Committee on Economic Justice and Integrity of Creation (ISECIC), a Tanzania's Interfaith Alliance made of the National Muslim Council, Tanzania Episcopal Conference and the Christian Council of Tanzania. Photo: Nizar, Selemaw Utanga/Norwegian Church Aid, Tanzania



Demonstrations during AMI. Photo: Sidsle Audeby Norwegian Church Aid

## HUMANITARIAN RESPONSE

In 2024, NCA's Humanitarian Response was carried out in Afghanistan, DR Congo, Ethiopia, Iraq, Lebanon, Nigeria, Pakistan, Palestine, the Sahel (Burkina Faso and Mali), Somalia, South Sudan, Sudan, Syria, Ukraine (including Moldova) and Zambia.



Damage to the joint Country Office building in Kyiv. Photo: Norwegian Church Aid

2024 was marked by escalating humanitarian needs driven by entrenched and violent conflicts, while the global climate crisis continued to wreak havoc for millions of people. Aid workers and the services they provide came under unprecedented attack, with 281 humanitarians killed globally (Global Humanitarian Overview 2025). In February, a team from NCA's partner HEKS-EPER was attacked by Russian drones during a needs assessment in Eastern Ukraine, leaving two staff members dead and four injured. Later that year, fragments of missiles caused extensive damage to NCA and DCA's joint Country Office building in Kyiv.

In several contexts, disregard for international humanitarian law and access impediments have made it difficult for NCA and partners to reach people in urgent need. A case study commissioned by NCA examined the connections between humanitarian space and civic space and what these mean for efforts to achieve localisation in Sudan. The case study has received significant positive attention from donors, NGOs and networks and is part of a more comprehensive study that will be published in 2025.

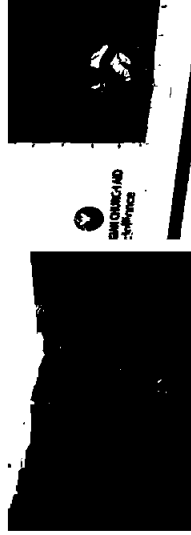
The situation in Gaza was extreme throughout 2024, with large segments of the population struggling to access necessities such as food, water and sanitation. The DCA/NCA Joint Country Programme in Palestine and partners continued to deliver life-saving water, sanitation and hygiene, food and protection assistance to the population in Gaza. This included water trucking, distribution of hygiene kits, hot meals, food packages, multi-purpose cash assistance, psychosocial support, psychosocial first aid and awareness campaigns. From the beginning of the war in October 2023 until December 2024, 122,737 people have received comprehensive and emergency WASH services and 49,770 have received protection services. As the humanitarian situation deteriorated in the West Bank, the DCA/NCA Joint Country Programme started delivering water to internally displaced people (IDP) in Jenin.



Hot meals are distributed in Gaza. Photo: Norwegian Church Aid

In Lebanon, the conflict escalated and spread to nearly all parts of the country, including the capital, Beirut. This caused a huge displacement both within Lebanon, with 1.2 million being internally displaced and almost half a million crossing into Syria. Both Country Offices initiated humanitarian responses. In Syria, refugees from Lebanon received hygiene supplies and water tanks. NCA's response in North Lebanon, Beirut and Mount Lebanon included providing IDPs with hygiene kits, baby kits, incontinence kits, mattresses, pillows, hot meals and water tanks for shelters.

The devastating civil war in Sudan continued in 2024. Despite significant safety and access challenges, NCA and partners managed to reach 136,134 people with emergency interventions including WASH, food security, multi-purpose cash and support to survivors of Gender-based Violence (GBV). This was possible thanks to our committed staff, who worked with our partners in localised responses mobilising community-based organisations and groups.



Santos John with her baby are newly arrived refugees from Syrian refugee camp, Dheir al-Zor, Syria. Photo: Østfold og Vikland Norwegian Aid

In South Sudan, NCA provided WASH and GBV services to 56,600 Sudanese refugees and South Sudanese returnees. Additionally, aid was provided to people affected by the now perennial floods. NCA also succeeded in maintaining an important strategic foothold in assisting host communities and refugees/returnees in the Nuba mountains in a cross-border operation from South Sudan, reaching approximately 45,000 people.

In Ukraine, the DCA/NCA Joint Country Programme and international and national partners continued to assist people in the eastern and southern parts of the country, including both urban and rural sites and hard-to-reach areas close to the frontline. NCA's contribution into this coordinated response focused on offering mental health and psychosocial support to both GBV survivors and individuals affected by war, rehabilitation of water and heating infrastructure and distribution of hygiene items. More than 750,000 people have received services and support from our programming since the beginning of the full-scale war in 2022.

Following the devastating floods affecting hundreds of thousands in Maiduguri, Nigeria, NCA mobilised to address the immediate needs of affected communities, providing essential services, such as the supply of safe water, garbage management, latrine cleaning, desludging and the distribution of hygiene and Menstrual Hygiene Management (MHM) kits.



Distribution of water through water trucking after floods in Maiduguri, Nigeria. Photo: Michiel Eijger of Norwegian Church Aid, Nigeria

## STRENGTHENING CIVIL SOCIETY, LOCALLY LED DEVELOPMENT AND EQUITABLE PARTNERSHIPS

### Localisation

Working in partnership with local faith- and value-based partners is in NCA's DNA. Still, there are prevailing imbalances and inequalities within development cooperation and humanitarian aid, and work is needed to enable more effective, locally-led responses. To this end, NCA facilitates partners' involvement in decision-making, co-creation of projects, long-term agreements, strategic dialogue and organisational development, while also exploring more flexible funding arrangements.

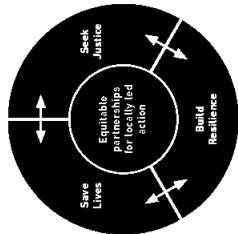
In 2024, NCA collaborated with around 200 local partners, of which approximately 40% were faith-based organisations/institutions.

In 2024, NCA carried out an extensive partner survey, tracking satisfaction with NCA as a cooperating partner and donor. The partners scored NCA highly on most key indicators. However, the survey also revealed areas for improvement, such as the perception of influence on global decisions and the duration of agreements. The survey forms an important baseline for NCA's work to enhance localisation and promote equitable partnerships in the coming years and will be repeated annually going forward.

In **Sudan**, working with and through local civil society partners has enabled both our ability to operate under extremely difficult circumstances, as well as gaining access to hard-to-reach areas, such as Darfur and Kordofan. NCA's continued support to its partners has enabled the provision of humanitarian aid to tens of thousands of internally displaced people and refugees, demonstrating the effectiveness of a localised approach. Despite significant organisational setbacks due to the current conflict, NCA and its donors have helped these partners to continue supporting community cohesion and resilience in crisis-affected areas, laying the foundations for a future peaceful and democratic Sudan.



NCA has also engaged in the wider policy debate on localisation and the role of civil society by commissioning research on the intersection between humanitarian space and civic space, and what it implies for the localisation agenda and an enabling environment for civil society in Sudan. Our report, published by ODI's Humanitarian Policy Network, garnered significant attention including from donors, and has been presented in Norway, Sweden, the Netherlands, in Geneva, and by invitation to the donors' group in Sudan.



### THE INTERACTIVE GAME 'THE ACTIVIST'

To raise awareness about locally-led development and equitable partnerships, NCA also created an interactive game called 'The Activist'. It has previously been conducted at all NCA Head Office departments, and in 2024 at several NCA Country Offices, at Save the Children, through the Digni-network and also at Arendsalska together with 16 other Norwegian development organisations. The game addresses power dynamics between grassroots and international organisations and has sparked broad and engaging conversations about partnership approaches.

Photo: Kristin Mørseth/Norwegian Church Aid



### Mobilising civil society for justice

As a rights-based organisation, NCA is committed to the empowerment of rights-holders and the protection of civic space for action. Results data from 2024 show that NCA, through its partners, mobilised some 100,000 people to take collective action through nearly 1,000 different initiatives, to defend rights and to keep duty-bearers accountable.

For example, in **Southern Africa**, the Zimbabwe Coalition on Debt & Development (ZIMCODD) spearheaded advocacy efforts that resulted in a government ban on riverbed mining, benefitting communities affected by the contamination of rivers through gold mining. Also, after continuous engagement by ZIMCODD-trained rights-holders, Redwing Mining agreed to collaborate with Penhalonga community members, fostering a new culture of dialogue and pledging to improve infrastructure and reduce dust pollution. In **Tanzania**, regional interfaith committees organised by the Christian Council of Tanzania (CCT) supported citizens and open space for dialogue with local authorities. Dialogue meetings conducted in the Dodoma and Manyara regions successfully resolved land disputes raised by most of the citizens participating.

According to the CIVICUS Global Monitor, the space for civic action is repressed or closed in most countries in which NCA operates, and countries such as **Ethiopia, Palestine, Burkina Faso** and **Kenya** received downgrades to their status in 2024. Although the situation is worsening for civil society, many faith-based organisations have long-standing, well-established networks that are deeply embedded in local communities. These networks can offer resilience and support in times of political or social pressure. For example, NCA has been able to maintain programme activities in **Ethiopia** through our faith-based partners, despite the rapidly shrinking space for civic action due to ongoing conflicts. In **Tanzania**, faith actors such as the CCT and the Catholic Church were amongst the few outspoken critics advising the government to create space for the opposition to participate in the local elections.

Mining in Malawi.  
Photo: Håvard Bjelland/  
Norwegian Church Aid



### A LOCALLY LED INITIATIVE IN NORTHERN LEBANON TACKLES SOLID WASTE EFFICIENTLY AND SUSTAINABLY

NCA in **Lebanon** designed a locally-led project to support an existing solid waste facility that collected waste from 11 villages in the community of Arimoun, in the north of the country. To support the municipality to manage the facility and generate income to ensure return on investment and sustainability, NCA provided relevant equipment to sort the waste, and provided the community leader, supervisor, plastic shredder, and scales. NCA also installed a 50kW off-grid solar power system, to provide the facility with renewable energy, reducing the running cost and protecting the environment.

Photo: Håvard Bjelland/Norwegian Church Aid





Installed 36 PV panels and 200 kWh capacity Lithium battery pack at the Port Sudan office in Sudan.  
Photo: Norwegian Church Aid, Sudan

## AN ENVIRONMENTALLY SUSTAINABLE NCA

In 2024, NCA continued its focus on increasing organisational awareness and understanding of the climate and environment crises. Emphasis was placed throughout 2024 on building internal competence and capacity on the Nexus Environmental Assessment Tool (NEAT+), which is NCA's recommended tool for conducting environmental assessments. Seven in-depth technical training sessions on how to use and apply the NEAT+ tool were organised at both Head Office and Country Offices, and a total of 88 NCA staff members were trained, with more training sessions planned for 2025.

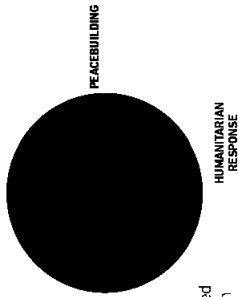
NCA successfully implemented renewable energy projects for its offices in **Nigeria, Afghanistan, Zambia and Mali** in 2023. These initiatives have notably reduced greenhouse gas emissions and significantly cut down on fuel and electricity costs, as well as improving working and living conditions in remote areas. Building on this success, we have expanded our solarisation projects in 2024 to **Burkina Faso, South Sudan, Sudan and Pakistan**. Energy management has become an integral part of NCA's routines, from training materials and operational tools to monitoring and reporting processes.

## SYSTEMATIC USE OF DATA AND KNOWLEDGE

NCA undertook an organisation-wide process to revise our global indicators system, in order to align our results measurement system with the revised Global Programme Framework for 2025–2030, international best practices and to increase the rigour of results data that we use to guide our programming and decision-making. NCA has worked on adjusting our Project Information and Management System (PIMS) to reflect these new indicators and has piloted FarmForce as a tool for digital and remote data collection.

NCA has also begun a large process to connect our different data systems (PIMS, Maconomy, etc.) into a common data warehouse. Data synthesis will facilitate project monitoring and management, ad-hoc analyses and make our strategic and managerial decision-making more data-driven.

NCA continues to cement the role of global Community of Practices (CoP) to ensure collaboration, knowledge and experience sharing across the whole organisation. It also conducted a wide range of evaluations of our programmes, including the endline of evaluation of our 2020–2024 special partnership agreement with the Norwegian Ministry of Foreign Affairs. NCA also engaged in research, for example, on female genital mutilation and child, early and forced marriage, and on the effectiveness of the nexus approach in fragile contexts.



## ADDRESSING THE HUMANITARIAN, DEVELOPMENT AND PEACEBUILDING NEXUS (HDP NEXUS/TRIPLE NEXUS)

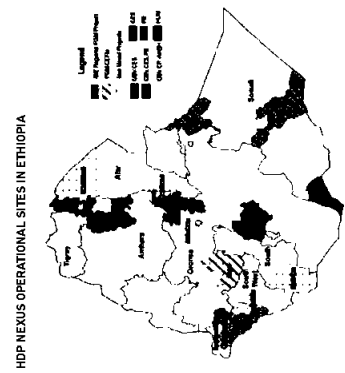
Increasingly, NCA's work takes place in contexts characterised by protracted crises, blurring traditional distinctions between humanitarian and long-term development settings. NCA's approach within a HDP Nexus framework is about making sure our work in humanitarian aid, development and peacebuilding is connected and effective. We aim to achieve shared goals across the three pillars by working with local partners, especially in fragile and conflict-affected areas. In essence, NCA's theory of change involving the HDP Nexus is about creating a holistic and integrated approach that addresses immediate needs while also building a foundation for long-term development and peace.

NCA engages in various networks and alliances to share experiences and develop effective NCA approaches. In 2024, NCA actively contributed to an initiative within the ACT Alliance to develop a global statement and ACT commitment on the HDP Nexus, which was adopted by the ACT General Assembly in Indonesia in November 2024.

In **Ethiopia**, NCA has collaborated with faith-based organisations to rebuild trust and intergroup collaboration in communities affected by conflict. This work involves community mobilisation, setting up peace committees and providing essential services like water and food, as well as GBV case management. This helps create a stable environment where humanitarian aid can be more effective and sustainable. Furthermore, by integrating mental health support with peacebuilding efforts, NCA aims to improve overall well-being and social cohesion. This practical approach ensures that work in different thematic areas is mutually supportive, leading to more sustainable outcomes for these communities.



Orthodox Christian Priests and religious leaders from the Muslim community in Bale Garama Region, Ethiopia, who are part of peace committees established through NCA. The religious leaders have been able to bring a level of stability during a religious conflict between the two religious communities.  
Photo: Kedia Seta/Norwegian Church Aid, Ethiopia



## NCA ADVOCACY PROGRAMME AFRICA (NAPA)

In 2024, NCA took a major step in strengthening its advocacy work across Africa by laying a solid foundation for the establishment of the NCA Advocacy Programme Africa (NAPA) in Nairobi, Kenya. During 2024, steps were taken to merge the Eastern Africa Regional Peacebuilding Programme and the Regional Southern Africa Advocacy Programme into a unified initiative focusing primarily on peacebuilding and fighting inequality, while also addressing gender-based violence and advocating for climate justice. By collaborating with long-standing partners and coordinating with NCA offices across Africa, NAPA will strengthen local and regional advocacy efforts to drive systemic change.

The Nairobi office will also serve as a centre for training, collaboration and crisis support for NCA staff in the region. The preparations in 2024, led to the NAPA office being up and running from early 2025, and now NCA is better positioned to amplify faith-based and civil society voices, influence policies and promote justice and dignity across the continent.

## ACT ALLIANCE AND OUR GLOBAL ECUMENICAL PARTNERS

In the face of despair, NCA insists on multi-lateral cooperation in our ecumenical family ACT Alliance. Here, Protestant, Orthodox churches and church-related organisations come together in humanitarian, development and advocacy work, providing a shared identity of Christian voices in the humanitarian and development sectors.

With the global communion of Lutheran churches, we supported women advocates from **El Salvador** and **Iraq** at the UN Human Rights Council to address their governments through the annual Universal Periodic Review.

The launch of the World Council of Churches' framework 'Love, Justice and Reproductive Health' was a milestone in rallying the ecumenical movement on essential principles for women's and girls' rights, including on Comprehensive Sexuality Education, as presented by NCA.

Tax justice work continued with NCA's chairing the ACT Community of Practice. The ACT Assembly adopted a strong statement on tax justice. These threads came together at CSW where NCA and ACT organised the parallel event **Stealing our Future: how international tax abuse is hurting women and girls**.



ACT Alliance General Assembly in Yogyakarta, Indonesia. Photo: ACT Alliance

## ADVOCACY WORK

In 2024, NCA advocated at national, regional and global levels. Inequality, climate and global health, together with the struggle to maintain a high level of aid, were on the agenda, in an increasingly polarised world where the poorest countries are out of focus and attention.

### Polarisation

NCA launched the report 'The West against the rest? Norwegian politics in a polarised world' in February. It laid the foundation for our efforts to influence Norwegian political parties' upcoming political programme processes for the next parliamentary term, 2025-2029. Adding to the discussion, NCA issued a report in September on financial flows named 'Where does the money go?', where development aid, climate finance, debt and tax were highlighted as essential topics to address at both national and global levels.

### Inequality and increasing humanitarian needs

Economic inequality continues to rise. In June, we updated our report on debt architecture reform and debt service spending, showing that developing countries are in the worst debt crisis ever.

A milestone was reached in November, when the UN decided to begin negotiations on a UN Tax Convention in the three years ahead. This is a major breakthrough, which NCA has worked toward for many years, together with our African partners, global ecumenical partners and Norwegian Civil Society organisations. Furthermore, NCA has closely followed discussions, given input and laid the groundwork for advocacy efforts leading up to the pivotal fourth UN Financing for Development Conference in Seville in 2025.

Several countries are cutting their aid budgets. In Norway, NCA continued allying with other large humanitarian organisations to help push the government into meeting their own goal of giving 1% of Norway's gross national income (GNI) to development aid. The aid budget for 2025 ended up at 1%, because of a rise in aid to Ukraine. We continue to highlight the ways in which humanitarian needs are rising while, at the same time, new global challenges and concerns are increasingly being financed from the aid budget.

### Climate and health

NCA continued to put pressure throughout 2024, at COP29 in Azerbaijan and elsewhere, on developed countries generally, and Norway specifically, to increase their climate finance additionally to development aid, in line with their fair share and based on the proven needs for financing the green transition in developing countries.

In November, a global health committee, commissioned by NCA and others, launched the report 'Norway can, Norway should', providing clear advice to Norwegian authorities on how Norway can contribute to a fairer and more sustainable health effort in the coming decades.



NCA's Climate Advocacy Advisor Marilde Angeheyt participated at COP29, working to influence the negotiators, politicians and media present to work for ambitious outcomes in line with the interests of developing countries and people vulnerable to climate change. Photo: David Tong/Oil Change-International

## CAMPAIGNS AND FUNDRAISING IN NORWAY

**Regular donors**  
 NCA's regular individual donors provide important unrestricted and reliable funding. In 2024, more than 13,000 new regular donors were recruited through door-to-door-recruitment. This is a great way to increase knowledge about NCA and our work within Norway, as we are visiting more than 100,000 households yearly. Our regular donors contributed to NCA's unrestricted funds with close to NOK 118.4 million, in addition to an extra NOK 11.6 million donated to other campaigns. We are humble and grateful for the trust our donors show us and will continue to show them how their contributions are an important part of fulfilling our mission and work.

### Lenten Campaign

'Hope in a drop of water' was the theme of the Lenten Campaign in Norway 2024. Educational materials for churches and a media campaign both highlighted NCA's work in Lebanon. For the first time, we were featured on all NRK's regional channels during the campaign. We successfully raised NOK 35 million for our unrestricted funds. Apart from fundraising for disaster campaigns, all funds collected from campaigns are unrestricted. These funds have extra value for the organisation as they provide strength to focus on areas where there are fewer or no other funds available.

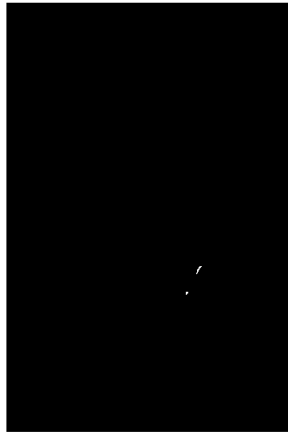
Post-campaign surveys indicate that more people now recognise NCA as the organisation behind the Lenten campaign. It seems the advertising campaign-film, which was new in 2023, was more effective during its second year of use. Additionally, there was an increase in the number of people who reported donating over NOK 200, compared to 2023.



Rachelle in the village of Der El Ghazal in the Bekaa Valley, Lebanon. Photo: Håvard Bjelland/Norwegian Church Aid

## Christmas Campaign

'Give this year's most important gift' was the theme for the Christmas campaign in 2024. The campaign material focused on NCA's work in **Ukraine**, following the story of Takhmina and her children. Collections in churches are of great importance to NCA, as we see an increase of visitors on Christmas Eve, and this resulted in donations of nearly NOK 12 million. In addition, NCA ran ads in newspapers and magazines, on billboards and across multiple social media platforms. Despite conflict, war and high interest-rates, the fundraising campaign was able to reach its target. We also launched our new webshop as a part of our new website, with popular new products from **Ukraine** and **Ethiopia**. In total, the campaign raised NOK 28 million for our unrestricted funds.



In the basement of the Love of Christ church in Mykolajiv, southern Ukraine, we find Takhmina and her son Miran. Photo: Håvard Bjelland/Norwegian Church Aid

## Art therapy exhibition at Olavsfest

In the summer and autumn, we arranged exhibitions for people in Trondheim and Oslo. They consisted of paintings done by Yazidi women who have taken part in NCA Iraq's psychosocial supportive work in the GBV programme. The paintings have previously been a part of the 'Phoenix Rising from the Ashes of Violence' exhibition hosted in Iraq. On 3 August—in commemoration of the ISIS attack on Sinjar during which thousands of Yazidis were killed, enslaved and imprisoned—we gathered people for a meeting in which visitors from Iraq and Head Office in Oslo shared the experiences with the GBV-programme in Iraq and the challenges the Yazidis still face, both in daily life in Iraq and as refugees in Syria. NCA's attendance at Olavsfest resulted in good publicity, and the feedback from the audience was very positive. The Norwegian audience is very familiar with NCA's WASH programme, and appreciated learning about our GBV work as well.



Phoenix Rising from the Ashes of Violence exhibition. Photo: Norwegian Church Aid



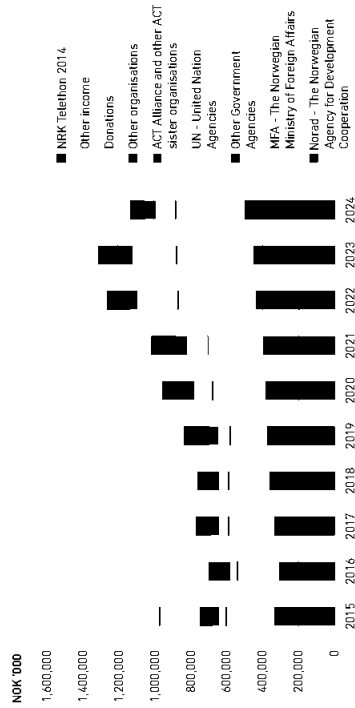
## 2. THE ACCOUNTS FOR THE YEAR

The total incoming resources in 2024 amounted to NOK 1,379 million. 63% of the funding came from Norwegian government agencies, 18% from other organisations and institutions, 18% were donations and 1% came from other sources. This is a reduction in income of 11% which is below the target for the year mainly due to reduced income from other organisations and institutions. NOK 1,372 million of expenses were incurred in 2024, of which 94% 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 net income for the year is 7.1 MNOK. The unrestricted funds showed a deficit of 5.1 MNOK.

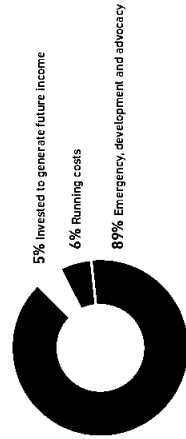
NCA is at the end of a 5 year agreements with Norad and MFA and as such are cash, debtor and project balances reduced at the end of the year. Financial investments have been reduced in 2024 and net cashflow during the year is negative. The investments are valued at NOK 36 million and are mainly money market funds and investment funds.

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. At present NCA does not have surplus liquidity to hold in financial investments and the remaining investments are sold at the beginning of 2025.

### INCOMING RESOURCES



### HOW WE SPEND THE FUNDS



*Demonstration arranged in connection with our campaign 'With love from Norway' on arms export control. Photo: Changemaker*

**CHANGEMAKER**

In 2024, Changemaker, the youth organisation of NCA, remained dedicated to empowering young people in Norway to drive change through activism, lobbying and campaigns. Over the year, Changemaker representatives travelled across the country, engaging with youth on the Lenten Campaign and taking part in both national and international political discussions. Through our efforts, we worked to influence Norwegian and global policies in pursuit of a more just world.

**Some 2024 highlights from Changemaker:**

- We recruited a record number of new members and relaunched our fifth political committee on international trade.
- At the United Nations Climate Change Conference (COP29) in Azerbaijan, we played an active role in civil society and received significant media coverage for our stance on Norway's role in negotiating a new global climate finance goal.
- Our annual awareness campaign, The World's Best News (WBN), which highlights positive global developments, engaged over 550 volunteers.
- Together with NCA, we hosted a panel discussion on an international tax convention and celebrated the adoption of the Terms of Reference (ToR) for a UN tax convention with representatives from other organisations and state departments.
- We signed a new four-year agreement with NCA, strengthening our collaboration and are already seeing its positive impact.
- We ran two successful campaigns, 'No women, no peace' in the spring, and 'With Peace and Love from Norway' in the autumn.

*Panel arranged together with NCA on an international tax convention. Photo: Changemaker*

Thank you very much for your cooperation and support in 2024!

Check out our website [changemaker.no](http://changemaker.no) and follow us on social media for more information and updates.

*Changemaker at COP29. Photo: Changemaker*



### 3. WORKING ENVIRONMENT

NCA strives for diversity and promotes inclusiveness. Human resources are managed with the aim of ensuring the highest level of professionalism. Staff collaborate across the Head Office and Country/Regional Offices. NCA is a global organisation and has the ambition of giving 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 supports our work around the world.

#### CREATING A GOOD WORK ENVIRONMENT

Throughout the year, we have hosted breakfast seminars, joint coffees, introduction days for new employees, a New Year's kick-off with group tasks focused on navigating the newly renovated office space, an NCA day, a post-summer gathering and a Christmas party. NCA has an agreement with SATS and offers joint work-out for employees once a week. The NCA activity group, KN-UJ, continues to organise a varied and well-attended programme. In 2024, 103 employees joined at least one of their activities. These measures have been positively received and are important for promoting a good working environment.

#### LEARNING AND DEVELOPMENT

In September, we launched a mentorship programme for managers at the Head Office. Through a structured mentorship from previous managers at NCA, we aim to accelerate the integration of new managers, develop leadership skills and improve management retention.

We also hosted an 8-week course for aspiring leaders at the Head Office. During weekly sessions, participants explored different aspects of their own leadership style and thought patterns.

#### OUR STAFF MEMBERS

As of December 31st in 2024, NCA has 178 staff members at the Head Office (including staff on leave). Twelve positions were temporary, six of which were employees covering for permanent staff on leave. The average rate of sick leave at the Head Office was 5.35%, compared to 5.16% in 2023.

As of 31 December 2024, NCA has 54 expatriate staff members, across 18 Country Offices.

Year	2022	2023	2024
Permanent Positions Head Office	151	151	166
Temporary Positions Head Office	9	11	12
<b>Total Head Office</b>	<b>160</b>	<b>162</b>	<b>178</b>
Positions in Country Offices on contract from Head Office	62	59	54
Positions with home-based expatriate contracts	5	0	0
Positions in Country Offices on local contract	705	653	686
<b>Total staff</b>	<b>932</b>	<b>874</b>	<b>918</b>

Employees per department at the Head Office	31.12.2022	31.12.2023	31.12.2024
Department for International Programmes	60	60	67
Department for Communications and Politics	25	22	25
Marketing Department	27	30	29
Finance Department	33	36	42
Human Resources Department	13	12	13
Secretariat	2	2	2
<b>Total</b>	<b>160</b>	<b>162</b>	<b>178</b>

Our staff members around the world are geographically distributed as follows:

Country/Region	2022		2023		2024	
	Expat	Local	Expat	Local	Expat	Local
Afghanistan	5	52	6	83	5	67
Angola	1	11	1	12	1	13
Burkina Faso	2	12	2	10	2	16
DR Congo	3	27	3	24	3	32
Ethiopia	1	66	1	76	1	79
Iraq	2	53	2	44	1	44
Jordan	2	6	1	7	1	5
Kenya	0	5	1	4	1	6
Lebanon	2	0	2	4	0	2
Malawi	3	50	2	41	2	50
Mali	6	28	3	30	3	27
Nigeria	5	35	3	37	5	31
Pakistan	1	27	1	26	1	28
Somalia	7	33	6	33	6	32
South Africa	0	3	0	0	0	0
South Sudan	7	90	8	116	8	119
Sudan	10	131	9	47	8	49
Syria (Turkey)	1	15	3	10	3	29
Tanzania	1	24	1	22	1	23
Ukraine	0	0	3	0	1	0
Zambia	3	37	1	27	1	34
<b>TOTAL</b>	<b>62</b>	<b>705</b>	<b>59</b>	<b>653</b>	<b>54</b>	<b>686</b>

We are working in joint Country Programmes in five countries, where other ACT Agencies are lead: Guatemala, Haiti, Myanmar, Ukraine and Palestine.

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

The HR department reported six cases of occupational injury/disease to NAV and IF insurance in 2024. The cases were followed up on, in line with our routines.

## 4. EQUAL OPPORTUNITY

NCA is committed to equal opportunity and equal rights for all employees, regardless of gender, age, disability or cultural background. Our salary policy for Head Office states that all employees should be treated equally and fairly, and no one should experience discrimination. HR has also developed an employee lifespan policy, ensuring that NCA is a generous and inclusive employer in all phases of life.

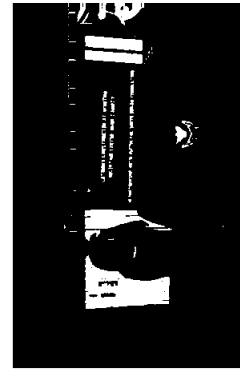
NCA has strengthened formulations in job recruitment adverts to increase and ensure diversity and gender balance amongst staff. The following sentence is included in job advertisements: "We encourage all qualified persons to apply for a job with us, regardless of gender, age, disability or cultural background". The value of diversity is considered at the start of each recruitment process. HR also works with managers to ensure only relevant requirements are listed as being necessary for qualification. As an example, speaking Norwegian is not a requirement in all positions at the Head Office. We use English language ad texts and advertise on international platforms and institutions to attract applicants with a non-Norwegian language background.

We strive for gender balance at all levels, both at the Head Office and Country Offices. 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.

The table below outlines gender balance in several categories, per 31 December 2024.

Gender balance	Women	Men	% of women	% of men
Staff in permanent positions	106	60	64%	36%
Staff in part-time positions	5	3	62.5%	37.5%
Staff on temporary contracts	9	3	75%	25%
Average weeks of parental leave*	16.4	10.1		
Senior Management Team	3	3	50%	50%
Heads of Division	11	6	65%	35%
<b>Total Head Office</b>	<b>115</b>	<b>63</b>	<b>65%</b>	<b>35%</b>
Country Office	270	470	36%	64%
<b>TOTAL</b>	<b>385</b>	<b>533</b>	<b>42%</b>	<b>58%</b>
Board	8	4	67%	33%

\* For relevant staff in 2024. The number does not consider the distribution between parents in each individual case.



WASH Manager Cynthia Gwisai at installed toilets and showers at a border point to Sudan. Photo: Helvard Bjelland/Norwegian Church Aid

## 5. PROSPECTS FOR THE NEXT YEAR

NCA operates in a world that is constantly and rapidly changing. Since our founding in 1947, we have developed an understanding of who we are and what we do best, and we demonstrate the link between the two in our 'Global Strategy: Faith in Action'.

All NCA programmes are built around three long-term goals:

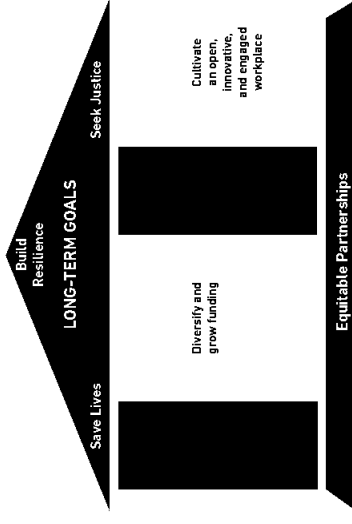
- **Save Lives:** Ensuring vulnerable and displaced people have access to life-saving services, protection and skills that enhance their safety, health and well-being.
  - **Build Resilience:** Empowering inclusive and cohesive communities to withstand and recover from crises, manage resources sustainably and lift themselves out of poverty.
  - **Seek Justice:** Enabling civil society actors to hold decision-makers accountable, influence policies and advocate for a more equitable distribution of resources.
- Each year, NCA sets Organisational Priorities that are essential for achieving NCA's long-term goals of Saving Lives, Seeking Justice, and Building Resilience.

The Organisational Priorities are intended to:

- Focus on critical areas requiring essential organisational improvements.
- Strengthen the effectiveness in various parts of our 'house'.
- Promote teamwork and shared responsibility across departments and the organisation.

The Objectives from 2025-2027 are:

- Amplify impact and global visibility
- Diversify and grow funding
- Ensure responsible stewardship of resources
- Cultivate an open, innovative, and engaged workplace



## 7. ENVIRONMENT AND SUSTAINABILITY

Since signing the Climate and Environment Charter for Humanitarian Organisations in 2021 and developing our commitments in 2022, internal buy-in and strong collaborations have made environmental, sustainability and climate action an even more central part of NCA's work.

This commitment is reflected in the creation of a new thematic area in our Revised Programme Framework 2025–2030, Climate and Environment Stewardship (CES). Additionally, the Sustainable NCA community has become a global forum that fosters collaboration between Country Offices, sharing best practices and innovative approaches. Finally, partnerships with other international or local organisations engaged in similar efforts have grown.

Looking ahead, NCA is committed to further strengthening our environmental and sustainability initiatives. Our goals for the coming year include:

- The recruitment of dedicated programme staff at Country Office level to support the CES thematic area.
- Improving metrics to track our sustainability efforts and transparently report our progress, notably on internal capacity building with a dedicated organisational Key Result.

Humanitarian operations have a high risk of negatively impacting the environment, with effects that may be long-lasting and far-reaching. These impacts include deforestation and habitat degradation due to the cutting of trees for construction and cooking. Groundwater depletion from over-extraction can lead to salt intrusion and reduced yields in wells and boreholes. Pollution of groundwater and surface water bodies, and overgrazing from increased livestock numbers, are other negative effects. Inappropriate disposal of solid and liquid waste, and the use of chemicals for vector control or water treatment, also pose risks.

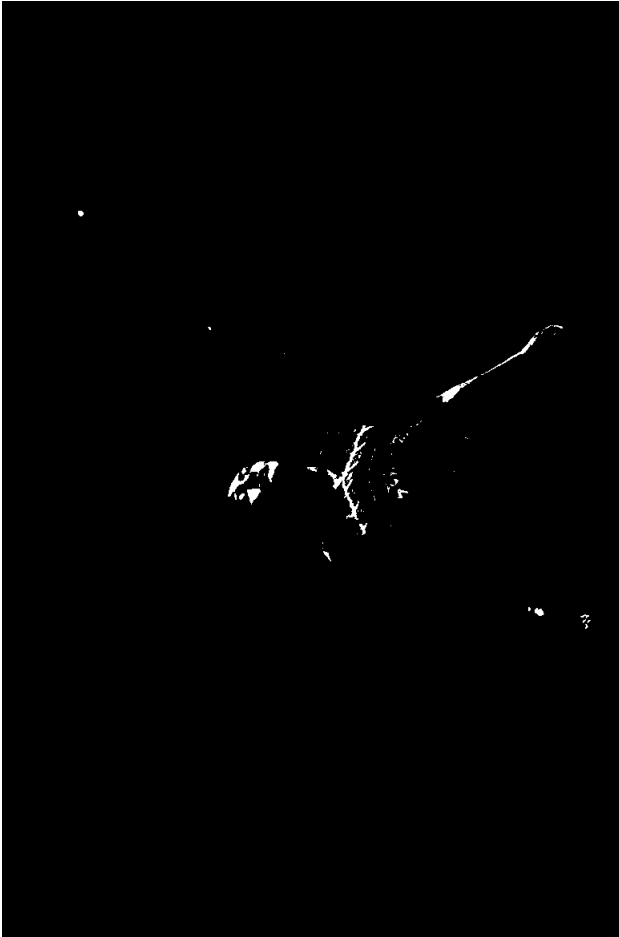
Humanitarian and development programmes can indirectly exacerbate or create environmental issues by altering economic incentives for natural resource use and opening remote areas to businesses with negative environmental consequences. Changes in demographics due to the presence of humanitarian organizations can increase population density and pressure on already limited natural resources like drinking water or grazing areas.

However, with timely mitigation measures, most humanitarian interventions can have neutral or positive environmental outcomes. (Source: Joint UNEP/OCHA Environmental Unit, 2014).

In 2024, we cleaned all data related to our travel activities, which involved thoroughly reviewing and correcting any inconsistencies in our travel records since 2019. This has enabled us to better monitor and manage our air travel emissions. Responsible travel criteria such as questioning the need to travel, preference for direct flights and encouraging the use of virtual meetings will continue to be mainstreamed into relevant policies and organisational decisions.

While the transition to renewable energy reached the scale-up phase in 2024, there is still a lot to understand about emissions from supply chain and cash-based interventions. Actions we are already implementing to make green procurement choices when implementing new projects, include continuing to procure locally, but looking for environmentally sustainable options; engaging suppliers, manufacturers and retailers in the transition; collaborating with logistics clusters and advocating for donors to cover additional costs, if necessary.

Moving forward, we aim to develop new reduction targets by identifying more feasible actions and evaluating their potential carbon savings.



Glenny Agustín is a 27-year-old Mayan activist. She feels compelled to do something about climate change to create a better future. Photo: Harvard Bjeland/Norwegian Church Aid

## 6. GOING CONCERN EXPECTATION

The annual accounts assume that NCA is a going concern. The organisation has neither the intention nor the need to liquidate or curtail materially its scale of operations. This expectation is based both on the forecast for 2024 and long-term strategic plans. The organisation is in a sound financial position.

The economic downturn in the private economy in Norway has not significantly affected the voluntary donations NCA receives from the Norwegian public, and NCA has further increased funding from institutional donors. The strategy to diversify income is showing good results, however, focus needs to remain on continuing to secure future operations. 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, creates challenges to managing operations, globally.

## 8. COMMITMENTS

As a development and humanitarian organisation, NCA is a signatory to several commitments that aim to protect the people and communities it assists. The most important of these are:

### ETHICAL COMMITMENTS

As a member of the ACT Alliance, NCA is a signatory to the Alliance's Code of Conduct. In addition, NCA has developed its own policy on Protection from Sexual Harassment, Exploitation and Abuse (PSHEA) and Child Safeguarding (CS). All staff, volunteers and partners must sign the ACT Alliance Code of Conduct, which stipulates expected behaviours as well as behaviours that will be interpreted as misconduct such as:

- Sexual exploitation, abuse and harassment, including of children
- Fraud, corruption and unethical business practices

To ensure that staff have a good understanding of the ACT Code of Conduct and how to respond when faced with ethical dilemmas, NCA conducts mandatory induction for new staff as well as annual refresher training sessions with existing personnel. Moreover, staff are aware of NCA's commitment to be accountable to the 'Code of Good Practice for the ACT Alliance'.

Code of Conduct is also a part of NCA's procurement contracts. In addition to the above-mentioned requirements related to staff, the Code of Conduct for contractors also addresses human and labour rights, protection of the environment and animal welfare. Both contractors and relevant NCA staff must sign a Declaration of Impartiality and Confidentiality, which addresses, amongst other things, possible Conflicts of Interest related to procurement decisions.

### CORE HUMANITARIAN STANDARD (CHS)

The CHS for Quality and Accountability is a global standard for humanitarian organisations. It stipulates nine commitments or standards for how organisations should ensure that their support respects people's and communities' rights and dignity. A key principle is working towards enabling people affected by crisis, to participate in finding their own solutions. NCA is one of more than 200 organisations that are certified under the CHS Alliance. The next full-scale CHS audit conducted by an independent third-party auditor, will be completed in 2026.

Both CHS and our partnership model, emphasise the importance of being relevant in the contexts in which we operate. NCA continues to strengthen its capacity and cooperation in response to these challenges through monitoring activities, which involves periodic assessment and control measures. CHS is an organisation-wide certification, which means that these standards and commitments apply to all NCA departments, and alignment with them must be evident in all policies, routines, guidelines and practices. This also includes a commitment to train, support and monitor our partners' progress. Any deviations observed are followed up on to improve practices and to build required capacity.

### ANTI-CORRUPTION

Working towards zero-tolerance of corruption is a part of NCA's commitments to its donors and the ACT-Code of Conduct. NCA's actions to fight corruption include raising both staff and partners' awareness of what may constitute corruption, how to report it and how to implement regular controls to prevent and detect possible cases of mismanagement, mismanagement. During 2024, we have increased anti-corruption training with a global training for all



Complaint box in use in Sanghar district during the Humanitarian flood response, Pakistan. Photo: Håvard Bjelanda/Norwegian Church Aid

Finance Managers as well as with the top management at all Country Offices. Increased use of digital tools also strengthens the control capacity.

Learning and transparency are also part of NCA's anti-corruption work. NCA therefore publishes a list of corruption cases investigated and closed on its webpage Anti-corruption. It also informs donors of any indication of financial irregularities in or related to any project.

### COMPLAINTS-HANDLING MECHANISM

The complaints mechanism is a key tool for community members, staff, partners and others to report suspected or observed breaches related to the above commitments. Suspected cases of sexual abuse, exploitation and harassment, corruption and other types of misconduct can be reported anonymously. Complaints may be raised against NCA, an implementing partner or anyone involved with a project, for example, a volunteer or contractor. Protection of the whistle-blower is a part of the complaints procedures. Safe and easy access to the complaints system and knowledge about rights and processes are key for a well-functioning complaints mechanism. In 2025, NCA and partners will prioritise how this can be further strengthened by tailoring complaints mechanisms to local populations and contexts.

### TRANSPARENCY ACT

The Transparency Act, a Norwegian law from 2022, focuses on minimising adverse impacts on fundamental human rights and decent working conditions in our operations, supply chains and other business relationships. The report from 2024 will be published on the member page of Ethical Trade Norway's website before 30 June 2025, and will also be published on NCA's website.

## 9. RISK MANAGEMENT

As a consequence of its goals to save lives, build resilience and seek justice, NCA operates in many fragile and conflict-affected areas. Many projects are implemented through local partners with essential knowledge about contexts and communities. In order to mitigate risks and reduce potential harm to vulnerable communities, partners and staff, NCA works continuously to refine its strategic and operational risk management systems. This includes addressing compliance and corruption risks related to grant, project, financial and procurement activities, as well as international and national laws and regulations.

As a part of NCA's corporate governance, risk management on a strategic level takes inspiration from the internationally recognised COSO standard for Enterprise Risk Management. Central to this framework is the balance between assisting more people in severe need and maintaining exposure to risks at an acceptable level.

To address new developments in risk patterns, NCA implemented a reporting system in 2023 based on a risk policy endorsed by the board in late 2021. Amongst the external risks reported upon were changes in the security environment, civil society space, financial context, international regulations and the funding environment. Internal risks included compliance with donor and NCA's own regulations and procedures, recruitment and retention of key staff and the secure and correct use of technology.

While NCA's Senior Management Team twice discussed developments in risks and recommended mitigation measures, the board reviewed the same once. In addition, risk summaries were discussed quarterly by the Leader Team of the Department of International Programmes. Reporting to the Senior Management Team on risk exposure included an analysis of possible consequences for NCA's risk appetite and risk capacity.

As in previous years, Country Programmes reported and updated their five-year rolling risk matrices in 2024 on an operational level. This included reporting on mitigation measures implemented for financial, programmatic, operational and security risks, as well as so-called cross-cutting issues, e.g. human rights, conflict sensitivity, gender, the environment and anti-corruption.

For the identification of potential risks and the design of mitigation measures, NCA continued carrying out risk assessments. Such assessments are a key part of NCA's overall Security Risk Management System. This system is composed of a number of specialised staff, equipment, training programmes and various information tools and procedures designed to help protect staff and others from harm. It also provides guidance on crisis management and duty of care to employees after a security incident, for example medical and psychological assistance. Hostile Environment Awareness Training (HEAT) is a mandatory training for staff traveling to areas with substantial or high risk. It provides a comprehensive package of knowledge, skills and tools to increase chances of surviving life-threatening situations and manage acute or critical incidents in the field.

Three additional sources for the identification of risks and the design of preventive and corrective actions were the mandatory external auditors' management letters

on the organisation's internal controls, specific reviews by NCA's internal controller and its complaints system. The latter allows for anonymous reporting of concerns and complaints related to the two main categories of Sexual Exploitation Abuse and Harassment (SEAH) and Corruption. A trained team is responsible for the objective and confidential follow-up and investigation of serious complaints.

Besides identifying both single, as well as more systemic weaknesses in NCA's procedures and practices, external audits and internal controller reviews provided recommendations for how to strengthen the organisation's internal controls both for a specific entity, as well as globally. While the reviewed entity was responsible for implementing corrective actions for their operations, the reporting line, as well as relevant specialised functions, provided follow-up and support.


### LIABILITY INSURANCE

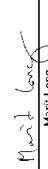
NCA did not have Board Liability Insurance in 2024. The Secretary General is insured as an employee. Board members are insured when travelling as representatives of NCA.

## 10. CONCLUSION

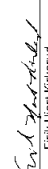
The Board of Directors believes that the annual financial statements and accompanying notes and cash flow statement provide a good representation of the operations and financial position at year-end. No event has occurred after year-end that is of significance in the assessment of the financial statements.


Oslø, April 29<sup>th</sup> 2025

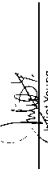
  
Tone Lindheim  
Chair of the Board


  
Marit Long  
Board member

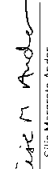
  
Kjell Fjellheim  
Board member

  
Erik Hjørn Wikenrud  
Board member employee elected

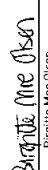
  
Vigdard Kolgjerd  
Deputy Chair of the Board


  
Sille Margrete Ander  
Board member

  
Torstein Thøsten Holten  
Board member

  
Arne Næss-Høim  
Interim Secretary General

  
Helge Finset  
Board member

  
Birgitte Moe Olsen  
Board member

  
Annsa Strandenes  
Board member

  
Ståle Håkonsen Haugen  
Board member, Chairmaker Leader



NCA staff training/lifesaving first aid at the first NCA Re-HEAT, a mandatory repetition course designed to increase awareness of the risks of HEAT training. Photo: Sebastian Naab/Norwegian Church Aid



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0121 Oslo  
www.ibdo.no

14.05.2025

To the Supervisory Board of Kirkens Nødhjelp/ Norwegian Church Aid

### Independent Auditor's Report

#### Opinion

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

The financial statements comprise:

- The balance sheet as at 31 December 2024
  - The activity accounts for 2024
  - Statement of cash flows for the year that ended 31 December 2024
  - Notes to the financial statements, including a summary of significant accounting policies
- In our opinion:
- 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 2024, 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.

#### 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.

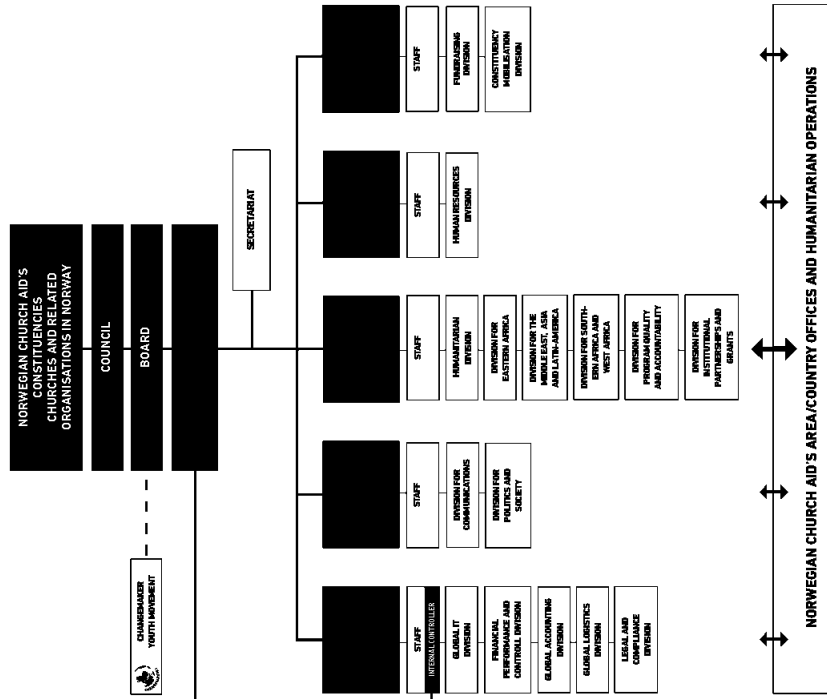
#### Responsibilities of the Board of Directors and the General Secretary for the Financial Statements

Management is 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

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side 1 av 2

# NCA'S ORGANISATION CHART AS OF 31.12.2024





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://revisorsforeningen.no/revisjonsberetninger>

BDO AS



Erik H. Lie  
State Authorised Public Accountant



## TOGETHER FOR A JUST WORLD

Norwegian Church Aid works to save lives, build resilience and seek justice. Our support is provided unconditionally with no intention of influencing anyone's religious affiliation.

Norwegian Church Aid is a member of the ACT Alliance, one of the world's largest humanitarian coalitions. Together, we work throughout the world to create positive and sustainable change.

To save lives, build resilience and seek justice is, for us, faith in action.

[www.kirkensnodhjelp.no/en](http://www.kirkensnodhjelp.no/en)

Telephone: +47 22 09 27 00

Email: [nca-oslo@nca.no](mailto:nca-oslo@nca.no)



**NORWEGIAN CHURCH AID**  
actalliance



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Postboks 1704 Vika  
0121 Oslo  
www.bdo.no

To the Supervisory Board of Kirkens Nødhjelp/ Norwegian Church Aid

14.05.2025

## Independent Auditor's Report

### Opinion

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

#### The financial statements comprise:

- The balance sheet as at 31 December 2024
- The activity accounts for 2024
- Statement of cash flows for the year that ended 31 December 2024
- Notes to the financial statements, including a summary of significant accounting policies

#### In our opinion:

- 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 2024, 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.

### 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

Management is 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 H. Lie  
State Authorised Public Accountant



## Skattedirektoratet

Saksbehandler  
Rune Tystad

Deres dato  
05.11.2013

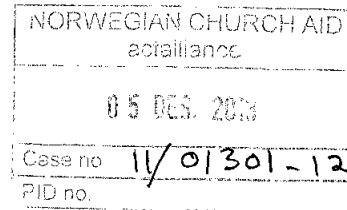
Vår dato  
25.11.2013

Telefon  
977 59 464

Deres referanse  
11/01301-12

Vår referanse  
2013/864726

KIRKENS NØDHJELP/ NORWEGIAN CHURCH AID  
Postboks 7100 St. Olavs plass  
0130 OSLO



## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Kirkens Nødhjelp, org.nr. 951 434 353

— Vi viser til deres brev av 4. november 2013 hvor dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Kirkens Nødhjelp.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Kirkens Nødhjelp tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysninger som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brevet at tillatelsen er gitt.

### Bakgrunn

Kirkens Nødhjelp er en humanitær organisasjon som er registrert i Norge, men virksomheten retter seg i stor grad mot det internasjonale markedet. Kirkens Nødhjelp deltar i et internasjonalt forpliktende samarbeid med andre selskaper der det er et krav til deltakerne om å utarbeide regnskapene på engelsk. Den operative virksomheten foregår i det vesentlige via Kirkens Nødhjelps 21 filialer i utlandet. Brukerne av Kirkens Nødhjelps regnskapsinformasjon inkluderer internasjonale donorer, lokale samarbeidspartnere samt Kirkens Nødhjelps egne ansatte utenfor Norge.

### Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal ”årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk.”

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

*”Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en*

Postadresse  
Postboks 9200 Grønland  
0134 Oslo

Besøksadresse:  
Se [www.skatteetaten.no](http://www.skatteetaten.no)  
Org.nr: 996250318  
E-post: [skatteetaten.no/sendepost](mailto:skatteetaten.no/sendepost)

Sentralbord  
800 80 000  
Telefaks  
22 17 08 60



*forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”*

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “*informative regnskaper for ulike grupper av regnskapsbrukere*”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at Kirkens Nødhjelp deltar i et internasjonalt forpliktende samarbeid med andre selskaper der det er et krav til deltakerne om å utarbeide regnskapene på engelsk. Videre er det vektlagt at den operative virksomheten i det vesentlige foregår via Kirkens Nødhjelps 21 filialer i utlandet.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland  
seniorrådgiver  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Rune Tystad