



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - 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: 01.01.2023 - 31.12.2023

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: 28.05.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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	2023	2022
RESULTATREGNSKAP			
Anskaffede midler			
Offentlige tilskudd	2	864 098 000	858 052 000
Andre tilskudd	3	426 011 000	387 590 000
Sum tilskudd		1 290 109 000	1 245 642 000
Innsamlede midler, gaver m.v.	4	233 925 000	229 035 000
Finans- og investeringsinntekter		8 000 000	-7 365 000
Andre inntekter		16 458 000	13 070 000
Sum anskaffede midler		1 548 492 000	1 480 382 000
Forbrukte midler			
Kostnader knyttet til anskaffelse av midler		81 012 000	60 410 000
Tilskudd, bevilgninger m.v. til oppfyllelse av org. formål	5,6	1 381 170 000	1 360 544 000
Kostnader knyttet til organisasjonens formål		1 381 170 000	1 360 544 000
Administrasjonskostnader	6,7	101 111 000	81 516 000
Sum forbrukte midler		1 563 293 000	1 502 470 000
Ordinært resultat før skattekostnad		-14 801 000	-22 088 000
Ordinært resultat etter skattekostnad		-14 801 000	-22 088 000
Årsresultat		-14 801 000	-22 088 000
Tillegg/Reduksjon egenkapital			
Formålskapital med eksternt pålagte restriksjoner	9	-7 665 000	22 507 000
Formålskapital med selvpålagte restriksjoner	9	663 000	1 487 000
Annen formålskapital	9	-7 798 000	-46 083 000



Balanse

Beløp i: NOK	Note	2023	2022
EIENDELER			
Anleggsmidler			
Bevaringsverdige eiendeler			
Tomter, bygninger og annen fast eiendom	10	32 595 000	33 621 000
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	10	51 155 000	25 709 000
Sum bevaringsverdige eiendeler		83 750 000	59 330 000
Sum anleggsmidler		83 750 000	59 330 000
Beholdninger			
Lagerbeholdning		1 851 000	1 346 000
Sum beholdninger		1 851 000	1 346 000
Fordringer			
Kundefordringer	11	240 851 000	253 550 000
Sum fordringer		240 851 000	253 550 000
Investeringer			
Andre finansielle instrumenter	12	62 383 000	136 573 000
Sum investeringer		62 383 000	136 573 000
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		455 949 000	169 949 000
Sum bankinnskudd, kontanter og lignende		455 949 000	169 949 000
Sum omløpsmidler		761 034 000	561 418 000
SUM EIENDELER		844 784 000	620 748 000

FORMÅLSKAPITAL OG GJELD

Formålskapital



Balanse

Beløp i: NOK	Note	2023	2022
Formålskapital med eksternt pålagte restriksjoner			
Annen formålskapital med eksternt pålagte restriksjoner	9	26 171 000	33 614 000
Sum formålskapital med eksternt pålagte restriksjoner		26 171 000	33 614 000
Formålskapital med selvpålagte restriksjoner			
Annen formålskapital med selvpålagte restriksjoner	9	2 151 000	1 487 000
Sum formålskapital med selvpålagte restriksjoner		2 151 000	1 487 000
Annen formålskapital	9	133 566 000	141 364 000
Sum formålskapital		161 888 000	176 465 000
Gjeld			
Avsetning for forpliktelser			
Pensjonsforpliktelser	14	26 890 000	24 882 000
Sum avsetninger for forpliktelser		26 890 000	24 882 000
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	13	47 000 000	
Sum annen langsiktig gjeld		47 000 000	
Sum langsiktig gjeld		73 890 000	24 882 000
Kortsiktig gjeld			
Annen kortsiktig gjeld	15,16	609 006 000	419 401 000
Sum kortsiktig gjeld		609 006 000	419 401 000
Sum gjeld		682 896 000	444 283 000
SUM FORMÅLSKAPITAL OG GJELD		844 784 000	620 748 000
POSTER UTENOM BALANSEN			
Pantstillelser	13	47 000 000	



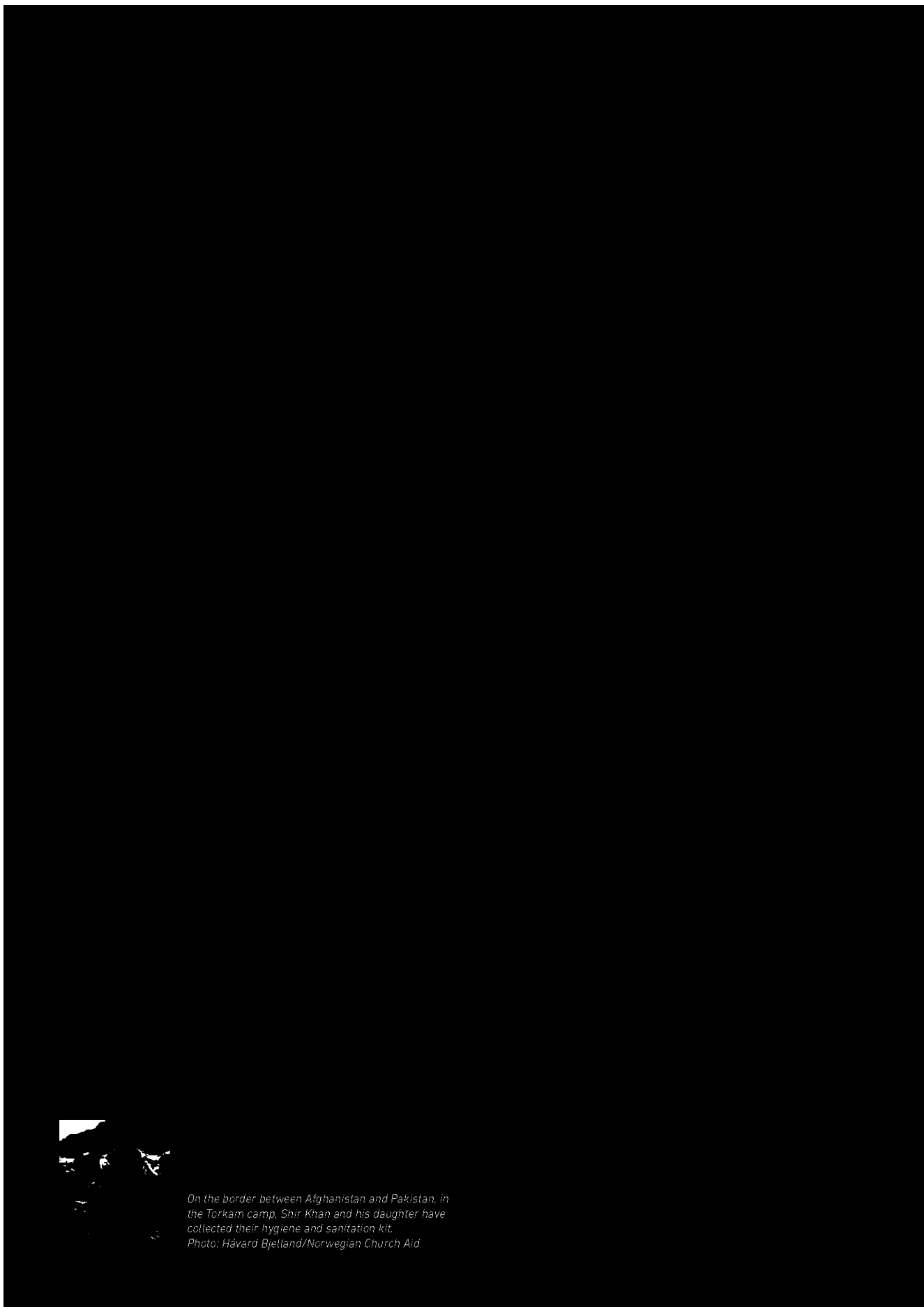
2023 ANNUAL REPORT

AND FINANCIAL STATEMENTS
FROM NCA BOARD OF DIRECTORS



NORWEGIAN CHURCH AID
actalliance







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STATEMENT OF FINANCIAL ACTIVITIES 2023

(NOK '000)	Notes	2023	2022	
INCOMING RESOURCES				
Institutional grants				
Norad - The Norwegian Agency for Development Cooperation		414,504	409,178	
MFA - The Norwegian Ministry of Foreign Affairs		389,221	399,783	
Other Norwegian government agencies		2,876	3,070	
Administrative support from Norwegian government agencies		57,497	46,021	
Subtotal Norwegian government agencies	2	864,098	858,052	
UN - United Nations Programmes		241,145	216,826	
ACT Alliance and other ACT sister organisations		53,798	44,199	
Other organisations, foundations and institutions		35,297	39,263	
Non-implementing private foundations and businesses		1,457	6,008	
EU Institutions		41,752	28,936	
Non-Norwegian Government Agencies and Embassies		30,940	28,944	
Administrative support from UN, ACT and other institutions		21,623	23,413	
Subtotal UN, ACT and other institutions	3	426,011	387,590	
Total institutional grants		1,290,109	1,245,642	
Donations				
Unrestricted donations		189,248	171,521	
Restricted donations		30,449	48,611	
Testamentary donations and legacies		14,228	8,904	
Total donations	4	233,925	229,035	
Investment income		8,000	(7,365)	
Other incoming resources		16,458	13,069	
TOTAL INCOMING RESOURCES		1,548,492	1,480,381	
RESOURCES EXPENDED				
Costs of generating other donations				
81,012				60,411
Long-term development cooperation		806,880	843,708	
Humanitarian assistance		527,226	470,137	
Advocacy for global justice		47,064	46,698	
Total international cooperation	5, 6	1,381,170	1,360,544	
Governance costs	6, 7	101,111	81,516	
TOTAL RESOURCES EXPENDED	6, 7, 8	1,563,292	1,502,470	
NET INCOME (EXPENDITURE) FOR THE YEAR		(14,800)	(22,089)	
Net movement in funds				
Transfer to (from) unrestricted funds		(7,798)	(46,083)	
Transfer to (from) funds with internally imposed restrictions		663	1,487	
Transfer to (from) funds with externally imposed restrictions		(7,665)	22,507	
Total net movement in funds	9	(14,800)	(22,089)	



BALANCE SHEET AS PER 31 DECEMBER 2023

(NOK '000)	Notes	31.12.2023	31.12.2022
ASSETS			
Tangible fixed assets	10	83,750	59,330
Subtotal fixed assets		83,750	59,330
Stocks		1,851	1,346
Debtors	11	240,851	253,550
Investments	12	62,383	136,573
Cash at bank and in hand		455,949	169,949
Subtotal current assets		761,033	561,418
TOTAL ASSETS		844,783	620,748
FUNDS AND LIABILITIES			
Funds			
Unrestricted funds		133,566	141,364
Funds with internally imposed restrictions		2,151	1,487
Funds with externally imposed restrictions		26,171	33,614
TOTAL FUNDS	9	161,887	176,465
Liabilities			
Debt to credit institutions	13	47,000	
Accruals for pension liabilities	14	26,890	24,882
Total long-term liabilities		73,890	24,882
Project balances, advances from donor	15	367,332	298,575
Other short-term liabilities	16	241,674	120,826
Total short-term liabilities		609,006	419,401
TOTAL LIABILITIES		682,896	444,283
TOTAL FUNDS AND LIABILITIES		844,783	620,748

Oslo, April 29th 2024

Tone Lindheim
Chair of the Board

Vegard Kolbjørnsrud
Deputy chair of the Board

Herborg Finnset (Apr 30, 2024 08:58 GMT+2)

Herborg Finnset
Board member

Torstein Tveiten Holten (Apr 30, 2024 10:46 GMT+2)

Torstein Tveiten Holten
Board member

Juliet Young
Board member

Birgitte Moe Olsen (Apr 29, 2024 18:00 GMT+2)

Birgitte Moe Olsen
Board member

Kjetil Fretheim (Apr 30, 2024 09:35 GMT+2)

Kjetil Fretheim
Board member

Jørn Lemvik (Apr 29, 2024 16:42 GMT+2)

Jørn Lemvik
Board member

Marte Hansen Haugan (Apr 29, 2024 16:49 GMT+2)

Marte Hansen Haugan
Board member

Eirik Hjort Kirkerud (Apr 29, 2024 16:26 GMT+2)

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Board member

Silje Margrete Ander (Apr 30, 2024 07:13 GMT+2)

Silje Margrete Ander
Board member

Anna Strandenæs (Apr 29, 2024 17:18 GMT+2)

Anna Strandenæs
Board member

Dagfinn Høybråten (Apr 29, 2024 16:34 GMT+2)

Dagfinn Høybråten
General Secretary



CASH FLOW STATEMENT 2023

(NOK '000)	2023	2022
Cash flow from operating activities		
Net incoming (outgoing) resources	(14,800)	(22,089)
Depreciation of fixed assets	15,483	(184)
Difference between pension contribution and current service costs	2,032	(2,287)
Changes in other current balance sheet items	201,997	(56,513)
Net cash inflow from operating activities	204,712	(81,073)
Cash flow from investing activities		
Purchase of tangible fixed assets	(57,061)	(30,901)
Disposal of tangible fixed assets	17,157	20,642
Change in net investment in financial assets	74,191	(35,891)
Net cash flow from investing activities	34,287	(46,150)
Cash flow from financing activities		
Long-term loan	47,000	0
Net cash flow from financing activities	47,000	0
Net cash flow during the year	285,999	(127,223)
Cash at bank and in hand at Jan 1.	169,949	297,172
Cash at bank and in hand at Dec 31.	455,948	169,949
This consists of:		
Cash at bank and in hand	455,949	169,949



*19-year-old Beatrice thrives in her first job at the bakery in Bibata, Angola. The bakery is one of several local initiatives that have received support for establishment through a micro-financing project. The aim has been to stimulate entrepreneurship among young people, so that more people can create their own workplace. In total, around 700 young people have received support or work through the project.
Photo: Håvard Bjelland/Norwegian Church Aid*



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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 18 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 off 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 recognized 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 recognized 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 recognized as income when the recipient has the legal right to the grant, which will be when the funds are actually used for the activity for which the funding was granted.

RESOURCES EXPENDED

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

Governance costs cover the activities necessary to run the organisation; including depreciation, fees paid to external auditors, lawyers and consultants, personnel costs of the HR department, finance department and the General Secretariat, travel, IT 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 Communication and Politics, and the Department for International Programmes 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 recognized in the balance sheet under "Project balances, advances from donor".

COST ALLOCATION POLICY

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

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.

REVISION OF 2022 FINANCIAL STATEMENT

Last year's figures are revised due to a correction in calculation of administration support. The effect is a reduction of 65 MNOK in total incoming resources and a corresponding reduction of resources expended. The net effect on the net income (expenditure) is 0.

NOTE 2 FUNDING FROM NORWEGIAN GOVERNMENT AGENCIES

(NOK '000)	International cooperation		Activities in Norway		Administrative support		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
Norad Civil Society (Project Stream 1)	203,272	217,138			13,665	13,693	216,937	230,831
Norad Other (Project Stream 2 + Individual grants)	49,967	8,742			11,377	698	61,344	9,440
Norad Regional (Project Stream 3)	137,120	156,022			7,613	7,032	144,733	163,054
Norad Separate agreement	21,622	24,752			1,191	1,400	22,813	26,153
Norad Information support			2,524	2,524	177	177	2,700	2,701
Subtotal Norad	411,981	406,654	2,524	2,524	34,023	23,000	448,528	432,178
MFA Strategic Partnership	300,498	251,130			20,722	19,236	321,220	270,366
MFA Norway HUM grants other	15,643	8,573			1,955		17,599	8,573
MFA Embassies	73,080	140,080			464	3,446	73,543	143,526
Subtotal MFA	389,221	399,783			23,141	22,682	412,362	422,466
Forskningsrådet – Research Council of Norway	310				20,548		331	
IN – Innovation Norway	2,468	1,040			312	338	2,780	1,379
SIU – Senter for internasjonalsisering av utdanning	98	2,029					98	2,029
Subtotal other Government Agencies	2,876	3,070			333	338	3,209	3,408
Total funding from Norwegian Government Agencies	804,077	809,507	2,524	2,524	57,497	46,021	864,098	858,052

NCA has a five-year Cooperation Agreement with Norad (2020–2024) supporting NCA's long-term programmes. The total value to date (including addenda) is NOK 1.88 billion.

In 2023, NCA signed an addendum for a 12-month grant (July 2023–June 2024) supporting food-security programmes in five African countries particularly affected by the war in Ukraine, as part of the Nansen "South" package from the Norwegian government. In addition to the ongoing separate agreements with Norad for the Church Forest Initiative in Ethiopia (2021–2025) and "Information support in Norway" (2021–2025), NCA signed a new agreement of NOK 28 million (2023–2024) for support to the Haydom Lutheran Hospital in Tanzania.

NCA also has a five-year (2020–2024) Strategic Partnership Agreement of NOK 1.18 billion with the Norwegian MFA. The 2023 financial frame for the agreement was NOK 231 million, plus additional funding for Ethiopia, Lebanon, Nigeria, Palestine, and Somalia to respond to the adverse effects of the Ukraine war and additional funding for Palestine to respond to the humanitarian crisis in Gaza (part of the Nansen "South" package from the Norwegian government). NCA's humanitarian response in Ukraine was moved from the MFA to Norad with the signing of an agreement for 2022–2024 in November 2023.

In 2023, NCA signed new multi-year agreements with Norwegian Embassies in Ethiopia, Tanzania, and Pakistan and had ongoing Norwegian Embassy-funding activities in Ethiopia, Haiti, Malawi and Sudan.



NOTE 3 FUNDING FROM UN, ACT AND OTHER ORGANISATIONS

(NOK '000)	2023	2022
UNCDF - United Nations Capital Development fund	751	72,737
UNDP - United Nations Development Programme	156,335	56,327
OCHA - United Nations Office for the Coordination of Humanitarian Affairs	43,269	40,300
UNICEF - United Nations Children's Fund	24,520	18,729
UNHCR - United Nations High Commissioner for Refugees	1,391	12,276
UNFPA - United Nations Population Fund	7,388	6,799
WFP - World Food Programme	5,249	5,828
UN Women	771	3,248
FAO - Food and Agriculture Organization of the United Nations		485
IOM - International Organization for Migration	1,473	97
Subtotal UN - United Nations Programmes	241,145	216,826
DCA - DanChurchAid (Denmark)	25,152	23,135
ACT Alliance	7,001	7,416
CoS - Church of Sweden	3,047	4,469
CA - Christian Aid (UK)	9	4,013
Cordaid	7,873	
FCA - Finn Church Aid		2,071
Ethiopian Evangelical Church Mekane Yesus Development and Social Service Commission	1,241	1,552
Diakonie Katastrophenhilfe	386	1,120
Diakonie Austria gemeinnützige GmbH	4,548	243
LWF - Lutheran World Federation	3,359	179
KiA - Kerk in Actie	1,180	
Subtotal ACT Alliance and other ACT sister organisations	53,798	44,199
EU - EuropeAid	36,075	24,186
ECHO - European Commission Humanitarian Aid and Civil Protection	5,677	4,750
Subtotal EU Institutions	41,752	28,936
Camões - Instituto da Cooperação e da Língua, I.P	5,937	10,245
USAID/OFDA - United States Agency for International Development / Office of Foreign Disaster Assistance	3,146	5,604
Embassy of The Netherlands in Bamako, Mali	5,671	4,776
Iceland Ministry of Foreign Affairs	1,125	
Government of Flanders	3,430	4,567
SDC - Swiss Agency for Development and Cooperation	2,557	3,751
SIDA - Swedish International Development Cooperation Agency	9,074	
Subtotal Non-Norwegian Government Agencies and Embassies	30,940	28,944

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	2023	2022
Population Services International	8,463	9,937
Atlas Alliance	1,895	5,513
Care Iraq		4,079
Canadian Catholic Organisation for Development and Peace	6,603	4,001
CRS - Catholic Relief Services	(277)	4,080
IRC - International Rescue Committee	7,439	3,059
Caritas Norway	1,656	2,624
AMAS Alliance Microfinance AS	2,252	1,965
PATRIP Foundation	2,198	1,231
Well Wishers Australia	1,228	971
FORUT Campaign for development and solidarity (Norway)	832	811
ACF - Action Contre La Faim	1,016	755
NRGI - Natural Resource Governance Institute (RWI - Revenue Watch Institute)	192	235
Langora Kaffe	43	
NRC - Norwegian Refugee Council	2,131	
NMBU - Norwegian University of Life Sciences		1
Other organisations (less than 50.000 NOK per donor)	(376)	
Subtotal Other organisations, foundations and institutions	35,297	39,263
AcT - Accountability in Tanzania Programme		3,375
Knorr-Bremse Global Care	1,330	963
Bill and Melinda Gates Foundation		710
Grundfos (Pouls Due Jensen) Foundation		707
Allan Family of Australia	127	178
Nesta		74
Subtotal Non-implementing private foundations and businesses	1,457	6,008
Subtotal other organisations, foundations and governments	404,389	364,176
Administrative support from other organisations	21,623	23,413
Total funding from other organisations	426,011	387,590



NOTE 4 DONATIONS

(NOK '000)	2023	2022
Unrestricted donations		
Regular donors	108,265	93,958
Other donations	10,850	12,286
Donor campaigns	11,640	12,185
Web shop / alternative gifts	5,207	4,812
Anniversary and remembrance gifts	914	1,196
Individual donors	136,876	124,437
Lenten campaign	35,765	37,223
Church offerings	15,521	8,099
Congregations and communities	51,286	45,322
Sponsor revenue	514	1,060
Payroll donations from company employees		702
Advertisements sales	572	
Private sector	1,086	1,762
Subtotal unrestricted donations	189,248	171,521
Semi-restricted		
Climate Action Fund	(620)	988
Income and Decent Work Fund	1,910	2,003
Peace, Rights and Dignity Fund	201	515
Internally	1,491	3,505
Restricted donations		
Lebanon Humanitarian Response		11
Ukraina response	911	36,221
Folk i nød	18,263	3,252
Corona Response		(6)
Syria Emergency Response	103	245
Sahel Drought		(1)
Fundraising campaigns	19,277	39,723

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← Table continues from previous side

	2023	2022
Brazil, Co-existence with the semi-arid		(26)
DR Congo, Support to Transit Centre Dorcas House	122	42
Ethiopia, Tackling Plastic Wastes in Ethiopia - Kavli	1,776	2,009
Ethiopia, Improving lives through WASH services in Rift Valley	2,185	
Ethiopia, Church forest conservation		225
Ethiopia, Empowering Women & Girls - Improved WASH Services in Welmera Woreda,	(6)	460
Ethiopia, Safe water to Ethiopian Communities	667	(62)
Ethiopia, BEWI - Waste for Value	1,438	
Ethiopia, Strengthened Climate Resilience for rural Ethiopian Communities (Food security, Samre)	102	638
Ethiopia, Waste for Value (W4V) Gambella project (Codex)	9	48
Ethiopia, Waste for Value (W4V) Hawassa and Zeway project (Kavli)	(105)	
Ethiopia, Waste for Value (W4V) Shashemene project - BEWI	195	
Ethiopia, Water for Coffee Farmers in South Ari, SNNPR		722
Ethiopia, Water Supply, Sanitation and Hygiene (Vannt)		92
Global, Emergency response partner *		(4)
Guatemala, Creating opportunities for a sustainable development	460	
Haiti, Education/Youth (WASH), Green Schools	154	19
Lebanon, Safe Friendly School Through WASH and Renewable Energy	874	
Malawi, Saving lives through quality health care - Christmas Campaign		1
Malawi, NCA Afforestation Project		393
Malawi/Norwegian Schools support to ECD	333	
Mali, Girls in Boghassa, Kidal	55	
Palestine, Vocational training programme		276
Peace, Human Rights & Dignity Fund		(23)
Romania, Dignified living conditions, equal access to economic opportunities and improved citizen participation of Roma people		(1)
Somalia, Gedo drought response		(8)
Somalia, Emergency WASH support to IDPs in Dayniile IDP Settlements - Baniadam		15
Somalia, Emergency Cash Assistance in Las Anood, Sool region	629	
South Africa, Human Rights for Mining Communities	342	
Zambia, Antioch School Project		40
Zambia, Human Rights and Sexual Reproductive Health Rights for Girls and Women	451	525
Project donations	9,680	5,382
Testamentary donations and legacies		
	14,228	8,904
Total donations	233,925	229,036



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:

(NOK '000)

Region/Country	2023	2022
Eastern Africa		
Burundi		6,581
Chad	1,700	
Democratic Republic of the Congo	43,747	58,201
Ethiopia	136,632	147,215
Kenya	6,626	7,225
Somalia	97,385	93,413
South Sudan	95,512	93,028
Sudan	40,583	33,536
Sudan Darfur region	9,924	47,199
Eastern Sudan Region	21,754	11,215
Tanzania	46,636	46,600
Total Eastern Africa	500,500	544,213
Southern Africa		
Angola	35,797	40,382
Botswana	316	251
Malawi	88,453	117,447
Mozambique	600	628
South Africa	3,591	4,305
Zambia	56,281	42,923
Zimbabwe	2,300	2,196
Total Southern Africa	187,338	208,133
West and Central Africa		
Mali	47,336	44,431
Burkina Faso	23,659	10,962
Libya	1,400	
Nigeria	18,949	31,122
West, Central and North Africa	91,344	86,515

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← Table continues from previous side

	2023	2022
Middle East		
Afghanistan	206,244	187,142
Iraq	18,493	30,658
Lebanon	21,636	23,439
Pakistan	31,718	32,871
Palestine	26,706	17,912
Syria	78,945	32,472
Total Middle East	383,741	324,493
South East Asia		
Myanmar	5,832	13,788
Bangladesh	(100)	7,996
Total South East Asia	5,732	21,784
Total Middle East and South East Asia	389,474	346,277
Latin America		
Guatemala	5,251	4,860
Haiti	13,176	11,507
Venezuela		(58)
Total Latin America	18,427	16,309
Europe (excluding Norway)		
Romania	5,000	
Ukraine	59,251	46,425
Moldova	5,000	
Total Europe (excluding Norway)	69,251	46,425
Norway*	28,619	27,096
Global	96,352	85,577
Total International Cooperation	1,381,304	1,360,544

* 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	2023	2022	Note
Personnel cost	42,608	36,470	a)
Travel expenses	1,323	1,081	
IT and communication expenses	9,118	8,315	
Office running cost and expenses related to premises	34,717	23,601	b)
Fees for auditors, legal advisors and consultants	1,705	1,819	
Other expenses	7,341	5,246	
Financial expenses	(619)	552	c)
Depreciation of fixed assets	4,917	4,431	
Total governance cost	101,111	81,516	

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

b) Maintenance costs in connection with renovation of Bernhard Getz gt 3 is included with MNOK 29.7 in 2023 and MNOK 28 in 2022.

c) Income due to foreign exchange gains.

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

	2023		2022		2021		2020		2019	
Share, governance costs	101,111	6.5%	81,516	5.2%	52,183	4.4%	46,788	4.3%	49,974	4.7%
Share, international cooperation	1,381,170	88.4%	1,425,600	90.9%	1,083,654	91.5%	990,514	91.3%	956,789	90.9%
Share, fundraising costs	81,012	5.2%	60,411	3.9%	48,098	4.1%	47,368	4.4%	45,935	4.4%
Total resources expensed	1,563,292	100%	1,567,526	100%	1,183,935	100%	1,084,669	100%	1,052,697	100%
Fundraising ratio	65.4%		73.6%		73.4%		70.7%		72.7%	

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

Governance costs excluding non-recurring office renovation is 4.6%.

NOTE 7 AUDITORS' REMUNERATION

(NOK '000)

Auditors' remuneration (incl. VAT)	2023	2022
Ordinary auditor's remuneration, Head Office	540	443
Project audits, Head Office	1,226	1,139
Other services and support from auditor	41	115
Ordinary auditor's remuneration and project audits at Country Offices	7,872	7,394
Total costs to auditors	9,679	9,091

NCA's group auditor is BDO.

Ordinary auditor's remuneration includes both final invoices for the 2022 audit as well as on account invoices for the 2023 audit.



Information and discussions through playing a game in Bankass, Mali.
Photo: Norwegian Church Aid, Mali

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	
	2023	2022	2023	2022	2023	2022
Wages and salaries	101,151	85,751	250,121	226,886	351,272	312,637
Social security costs	16,243	13,429	16,836	13,716	33,079	27,146
Pension costs	11,197	9,444	2,208	11,172	13,405	20,616
Other remuneration	1,893	1,934	1,936	3,212	3,829	5,146
Payroll costs	130,485	110,559	271,101	254,986	401,586	365,544
Consultants	90	107	699	1,818	788	1,925
Other personnel related costs	6,734	5,132	1,938	1,904	8,671	7,037
Indirect personnel costs	6,823	5,240	2,636	3,722	9,460	8,962
Total personnel costs	137,308	115,799	273,738	258,707	411,046	374,506

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	31.12.2023	31.12.2022
Permanent positions at Head Office	151	151
Temporary positions at Head Office	11	9
Expatriate positions at Country Offices	59	62
Expatriate positions home based		5
National staff at Country Offices	653	705
Total number of employees	874	932

Emoluments for executive managers (General Secretary)	2023	2022
Wages and salaries	1,339	1,282
Pension costs	179	169
Other remuneration including travel compensation	13	22
Total emoluments for executive managers (General Secretary)	1,531	1,473

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 01.01.23	Incoming resources	Resources expended	Closing balance 31.12.23
Unrestricted funds				
Foundation capital ¹⁾	99,865	4,759		104,624
Unrestricted income funds	41,498	299,644	(312,201)	28,941
Subtotal unrestricted funds	141,364			133,566
Funds with internally imposed restrictions	1,487	1,491	(828)	2,151
Funds with externally imposed restrictions				
Earmarked project funds ²⁾	32,075	28,958	(39,274)	21,759
Legacy income funds	1,760	2,651		4,412
Subtotal funds with externally imposed restrictions	33,836			26,171
Total funds	176,687	337,503	(352,302)	161,887

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 2023:

	Opening balance 01.01.23	Incoming resources	Resources expended	Closing balance 31.12.23
Ukraine Response	15,191	911	(15,608)	494
Folk i nød	2,152	18,263	(18,427)	1,988
Eastern Sahel Drought				
Syria Emergency Response	53	103		156
Corona Response			38	38
Lebanon Humanitarian Response	(18)			(18)
Earmarked donations to projects (see note 4)	14,475	9,680	(5,277)	18,878
Earmarked project funds	31,853	28,958	(39,274)	21,537



NOTE 10 FIXED ASSETS

(NOK '000)	Buildings		Facilities under construction		Motor Vehicles		Office and staff house furnitures (incl. art)		Permanent building fixtures		IT equipment (hardware/software)		Office machines		Other investments		Total		
	Head Office	Country Offices	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 01.01.23	49,042	22,985	14,609	14,609	14,609	31,597	10,63	7,506	19,144	23,788	12,182	35,970	3,60	14,829	15,190	6,401	108,006	95,499	203,505
This year's additions		213				3,378	2,568	1,047	38,654	6,346	1,736	8,102	2,380	2,380	719	47,888	9,473	57,061	
This year's disposals			(14,609)			(1,061)	(183)			(1,078)		(151)			(76)	(14,609)	(2,549)	(17,157)	
Cost price 31.12.23	49,042	23,198				33,913	3,631	12,001	57,798	30,154	12,840	42,994	3,60	17,058	17,418	7,044	140,985	102,423	243,408
Accumulated depreciation 01.01.23	(15,421)						(663)	(663)	(16,441)	(15,790)		(15,790)	(360)				(48,676)		(48,676)
This year's depreciation	(1,025)						(169)		(1,663)	(5,701)		(5,701)					(8,559)		(8,559)
Accumulated depreciation 31.12.23	(16,446)						(832)	(832)	(18,104)	(21,492)		(21,492)	(360)				(57,235)		(57,235)
Accumulated impairment 01.01.23	(22,985)	(22,985)				(31,597)		(7,506)			(12,182)	(12,182)	(14,829)	(14,829)	(6,401)		(95,499)		(95,499)
This year's impairment	(213)	(213)				(2,317)	(864)	(864)		(658)	(658)	(2,228)	(2,228)	(2,228)	(643)		(6,924)		(6,924)
Accumulated impairment 31.12.23	(23,198)	(23,198)				(33,913)	(8,370)	(8,370)			(12,840)	(12,840)	(17,058)	(17,058)	(7,044)		(102,423)		(102,423)
Booked value 31.12.23	32,595	32,595					2,798	2,798	39,694	8,663	8,663	8,663					83,750		83,750
Economic lifetime	50 years	20 years	20 years	5 years	10 years/5 years	20 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.

2023 exchange rates are used for incoming balances, which explains why they differ from closing balances 2022 in last year's financial statements.

The rehabilitation of Bernhard Getz gate 3 was concluded in 2023. Facilities under construction was booked to the correct asset group and depreciated.

1) PROPERTY BERNHARD GETZ GATE 3 (BG3)

Norwegian Church Aid owns the office building situated in Bernhard Getz Gate 3 in Oslo. The building is divided into units, where NCA owns 63.97% of the total building stock and the Norwegian Bible Society owns the remaining share. DNB has a mortgage on the building valued at 32.6 MNOK. There is currently a loan of 47 MNOK using this as security.



NOTE 11 DEBTORS

<i>(NOK '000)</i>	31.12.2023	31.12.2022
Receivables from donors	199,471	216,560
Receivables from partners	14,952	9,763
Receivables from employees	1,713	1,264
Prepaid expenses	7,455	6,430
Deposits	307	417
Accrued income	8,912	4,490
Other short-term receivables	8,042	14,626
Total short-term receivables	240,851	253,550

NOTE 12 INVESTMENTS

<i>(NOK '000)</i>	Cost price 31.12.2023	Market value 31.12.2023	Unrealised gain (loss) 31.12.2023
Financial investments 31.12.2023			
Money market funds and investment funds, national and international	37,195	36,973	(221)
Quoted shares, national and international	23,120	22,805	(315)
Other shares	388	2,604	2,216
Total	60,703	62,383	1,679
Financial investments 31.12.2022			
Money market funds and investment funds, national and international	114,792	113,781	(1,011)
Quoted shares, national and international	21,593	20,796	(797)
Other shares	388	1,996	1,608
Total	136,773	136,573	(200)

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

NOTE 13 DEBT TO CREDIT INSTITUTIONS

<i>(NOK '000)</i>	2023	2022
Debt to Credit Institutions	47,000	
Debt due later than 5 years	35,250	
Balance sheet value of property pledged as security for the debt	72,289	

The loan is secured by a mortgage in Bernhard Getz gate 3 GNR. 208 BNR 46 SNR 1,4,5 i Oslo (0301). The loan agreement require equity of 20%. For 2023, equity is 19.1% and NCA is in breach of covenant. DNB has granted a waive for 2023.

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, 515 previously active with deferred rights and a total of 147 retired persons. The schemes give right to defined future benefits. These are mainly dependent on the number of qualifying employment years, salary level at pension age, and the amount of benefits from the National Insurance Scheme. Pension liabilities are based on Storebrands actuarial calculations.

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

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

(NOK '000)

Pension expenses, defined benefit scheme	2023	2022
Present value of pensions earned this year	578	878
Return on pension funds and interest expense on the pension commitment	(2,305)	(1,795)
Actuarial gain/loss recognised in I&E	3,402	1,864
Administrative expenses and interest rate guarantee	1,145	1,168
Net pension expenses, defined benefit scheme	2,820	2,115

Pension liabilities	2023	2022
Defined benefit obligation (excl. social security fees) 31.12.	(174,000)	(168,000)
Pension funds valued at fair value 31.12.	210,326	200,967
Unrecognised actuarial gains (losses)	(33,344)	(27,696)
Net pension liabilities	2,982	5,271

Financial assumptions	2023	2022
Discount rate	3.1%	3.0%
Estimated salary increase	3.5%	3.5%
Estimated adjustment of social security base figure	3.25%	3.5%
Estimated adjustment of pension benefits	2.8%	2.6%
Expected return on funds	4.8%	4.7%

PENSION LIABILITIES FOR NATIONAL STAFF

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

	2023	2022
Pension liabilities for employees at Head Office	2,957	5,271
Pension liabilities for national staff at Country Offices	23,933	19,611
Total pension liabilities for Norwegian Church Aid	26,890	24,882



NOTE 15 PROJECT BALANCES

(NOK '000)	2023	2022
Accountability in Tanzania Programme	-269	-281
ACT Alliance	943	5,800
Action Contre La Faim	89	1,105
Allan Family of Australia	-2	119
Alliance Microfinance AS	111	1
Atlas-alliansen	-1,209	-1,665
Camões – Instituto da Cooperação e da Língua, I.P	5,936	-2,046
Canadian Catholic Organisation for Development and Peace	4,252	12,608
Caritas Norway	2	145
Catholic Relief Services (CRS)	2,792	3,589
Christian Aid UK	358	-54
Church of Sweden	256	999
Cordaid	2,568	
DanChurchAid	1,774	1,786
Diakonie Austria gemeinnützige GmbH	3,116	530
Diakonie Katastrophenhilfe	47	110
Ethiopian Evangelical Church Mekane Yesus Development and Social Service Commission	2,227	693
ECHO - European Commission	5,674	5,731
European Union	-4,430	-501
FAO Food and Agriculture Organization		175
FinnChurchAid		123
Formative research	329	473
FORUT Solidaritetsaksjon for utvikling	181	205
Government of Flanders	547	213
ICCO-Interchurch Organization for Development Co-operation	1,465	2,030
Innovasjon Norge	5,528	3,842
International Rescue Committee (IRC)	3,359	1,794
IOM - International Organization for Migration	420	2,080
Juba Shared Costs - Rental Income	363	1,052
Knorr-Bremse Global Care	474	8
Langora Kaffe	8	50
LWF - Lutheran World Federation	2,514	5,575
MFA	121,475	123,998
Natural Resources Governance Institute		4
Netherlands Embassy in Mali	-397	-137
NORAD	121,174	15,868
Northern Mali Peace and Development	422	678
Norwegian Refugee Council (NRC)	7,088	
PATRIIP Foundation	1,631	1,162
Pingstmissionens Utvecklingssamarbete (PMU)	775	1,243
Population Services International	15	9
Research Council of Norway	52	
Rights of Minorities of Faith and Belief	1,715	475
SDC - Swiss Agency for Development and Cooperation	4,661	-2
Senter for internasjonalisering av utdanning (SIU)	-330	1,145
SIDA - Swedish International Development Cooperation Agency	3,426	
OCHA - Office for the Coordination of Human Affairs	30,404	15,010
UN Women	46	292
UNCDF - United Nations Capital Development Fund	173	908
UNDP	-2,362	52,894
UNFPA - United Nations Population Fund	3,285	1,459
UNHCR - United Nations High Commissioner for Refugees	606	779
UNICEF	18,135	17,829
USAID/OFDA- Rapid Response Fund	3,580	8,162
Well Wishers	2,105	3,216
World Food Programme	13,951	8,525
Exchangerate difference	-3,724	-1,233
Total current liabilities	367,332	298,575

NOTE 16 SHORT-TERM LIABILITIES

<i>(NOK '000)</i>	31.12.2023	31.12.2022
Accrued, not due wages and salaries, other debt to employees	18,845	19,864
Public duties payable - Country Offices	5,601	2,898
Public duties payable - Norway *	10,567	8,375
Accounts payable	71,109	38,675
Accrued, not due expenses	18,570	19,507
Payable to donors	17,432	10,303
Payable to partners	6,144	12,656
Prepaid income	86,852	
Other short-term liabilities	6,554	8,548
Total current liabilities	241,674	120,826

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



*Mohammed is a farmer who lives outside of Kabul. Thanks to a newly built dam, his fields are growing, and the dam prevents flooding and saves water in dry periods.
Photo: Håvard Bjelland/Norwegian Church Aid*



REPORT FROM THE BOARD OF DIRECTORS 2023



*Sexual and reproductive health behaviour change activities in the refugee camp in Gedaref, Sudan.
Photo: Norwegian Church Aid, Sudan*



*Tailoring and sewing activity at the Women and girls' safe spaces and community centres in Tuneydbah Ethiopian Refugee Camp, Gedaref, Sudan.
Photo: Norwegian Church Aid, Sudan*

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 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 20 countries. We collaborate with civil society organisations, faith-based organisations, and other institutions in Africa, Asia, Latin America, Europe and the Middle East. We are a non-profit and non-partisan civil society organisation, and our support is provided unconditionally with no intention of influencing anyone's religious affiliation. We aim to influence governments, business and religious leaders to eliminate the root causes of poverty and injustice. A majority of countries where NCA operate are fragile states that experience protracted violent conflicts or dysfunctional relationships between different actors in society. Authoritarian regimes are on the rise, and many are afflicted by widespread corruption. NCA will address the structural drivers of conflict and non-violently prevent, reduce, or transform conflicts between and within groups.

1.1. THE WORK OF THE BOARD IN 2023

During 2023, the NCA Board closely followed the numerous devastating crises to which NCA responded. In various ways, these crises have spurred reflections and discussions as the board sought to foster and safeguard NCA's mission and identity. One example of this is balancing the call to stand up for women's rights in **Afghanistan** while adjusting to the Taliban's changing conditions for providing lifesaving support to people in need. NCA's administration has kept the board informed about the situations through briefings in the board meetings. In the meetings, different Country Directors have given the board live updates about their work. These interactions have given the board a better sense of how the challenges are faced and experienced in the field.

A primary concern for the board during the crises has been the life and safety of NCA staff. Risk is an inevitable aspect of NCA's efforts to save lives, build resilience and seek justice. Based on NCA's Risk Policy, the board is updated on major risks and mitigation efforts. The board acknowledges the hardship that staff has been through in **Sudan, South Sudan and Gaza**, just to mention a few. Our staff and the people living and suffering in these places have been in our thoughts and prayers.

In addition to the safety risk, NCA also faces significant financial risk in its operations. While NCA maintains a strict zero-tolerance policy towards corruption, the organisation supports partners and projects in countries ranked high on the corruption index. Corruption fundamentally affects rights-holders and undermines NCA's mission to save lives, build resilience, and seek justice, as it diverts funds away from these critical efforts. Throughout



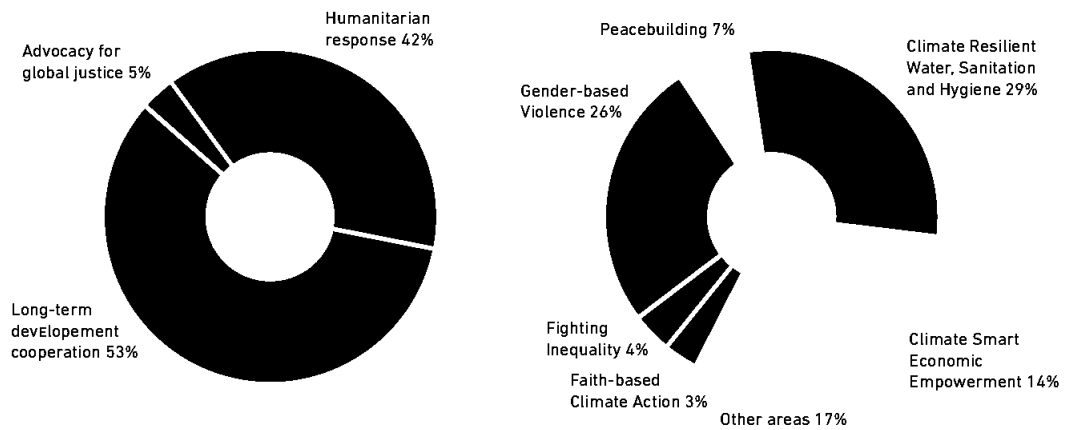
Members of the Board visited Zambia in October together with parts of the Senior Management Team. Here together with some NCA staff and partners. Photo: Caroline Nenguke/Norwegian Church Aid

2023, the board closely monitored ongoing efforts to prevent corruption within project operations. The organisation has also been actively engaged in learning from and enhancing systems and procedures in response to instances or attempted incidents of corruption.

Half of the board visited NCA's country office in **Zambia** in 2023. We visited Natwampane where the largest gender-based violence (GBV) programme funded by the EU is based. We met survivors of GBV, community members and local authorities that have taken up the fight against GBV. The visit to Zambia offered an opportunity to learn more about working in a larger consortium of national and international partners, as well as about the processes involved in phasing out a programme to tackle new challenges.

In NCA's operations, we see how humanitarian response, long-term development and peacebuilding come together. On several occasions the board has discussed the interaction and balance between these three pillars of NCA's work. We believe that NCA is well positioned to meet the reorganisation of the Norwegian Ministry of Foreign Affairs (MFA) and Norad. Combining the three pillars of emergency response, long-term development, and peacebuilding, commonly known as the triple nexus, is at the core of NCA's identity. (Read more about "Triple Nexus" on page 46).

FIG 1. HOW WE WORK



At the end of 2023, the rehabilitation of the head office at Bernhard Getz gate 3 (BG3) was completed. We are proud to say that NCA now has offices well suited for the years to come and that the staff have a much better and more modern physical working environment. The rehabilitation process has been well managed within time and budget frames and has kept environmental sustainability in focus throughout the process. We hope BG3 will be an enjoyable place to work for all NCA's dedicated staff.

As a board, we experience good and constructive cooperation with the management of NCA. We experience that the administration continuously seeks to adjust and improve the quality of information and reports that we receive as the board. The high quality of information and documentation enables the board to make decisions and contribute to the strategic discussions around NCA's way forward.

Despite a challenging economic situation with rising inflation and interest rates, NCA has continued to raise funds from institutional and individual donors at historic high levels. The number of regular individual donors reached an "all time high" of 38,000 in 2023.



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



Damian Seal at the pipe that supplies safe water to 160,000 people in Mykolaiv, Ukraine. Photo: Håvard Bjelland/Norwegian Church Aid

1.2. RESULTS IN 2023

INTRODUCTION

2023 has seen a deteriorating security situation in many of the countries where NCA works. Violent conflicts are putting the local population at risk, hampering space for civic action, and restricting access to targeted communities.

Nevertheless, NCA continues to implement our planned activities and respond to emerging humanitarian needs. This is largely thanks to the local presence, outreach, experience, and legitimacy of our partners. Our partner-based approach is also key for NCA to work in the so-called humanitarian, development and peacebuilding Nexus, which enhances the impact and sustainability of our interventions.

NCA scaled up its response in **Ukraine** providing lifesaving humanitarian assistance to approximately 300,000 Ukrainians affected by the war. The ongoing conflict has resulted in a significant increase in mental health issues and the need for psychosocial support, as well as an increase in domestic violence among people living under constant stress and insecurity, compounded by the trauma of war. NCA and partners have therefore increased their focus on supporting the strengthening of mental health care and psychosocial support providers, as well as those providing assistance to survivors of GBV.



Norwegian Church Aid has distributed food and water in Gaza during the war. Photo: Norwegian Church Aid

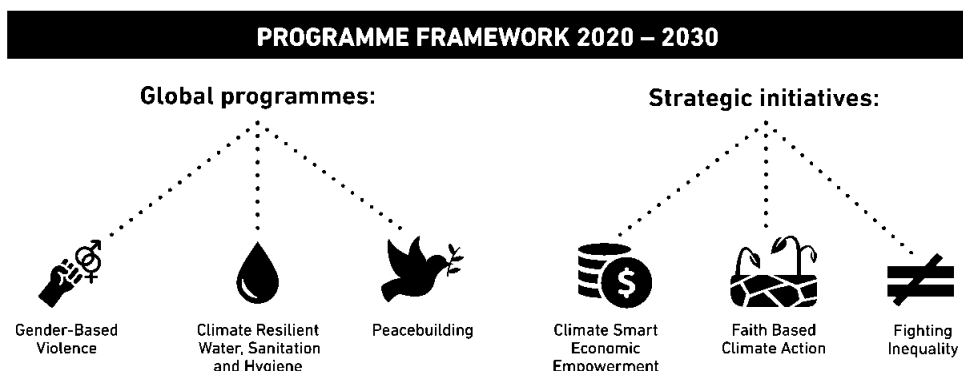
The war in **Gaza** has created a humanitarian catastrophe and erased NCA and our partners' long-term sustainable development achievements in the area, as well as severely reduced our partners' operational capacity. NCA has a Joint Country Programme with DanChurchAid in Israel & Palestine, and many of our colleagues, as most of the population in Gaza, are internally displaced and residing in shelters with their families. Despite this extremely difficult situation, they have been able to organise distribution of food, water, and relief items to tens of thousands of people. Through one of our implementing partners, we have provided people with emergency cash assistance and simple repairs of water and sanitation systems at non-United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) shelters.

Haiti's political crisis remains, and the capital Port-au-Prince continues to be gripped by gangs who dominate daily life through their warfare, sieges and extortion. Despite the grave situation, NCA and partners have managed to implement a programme of good quality and results in the southern provinces where the situation is less severe.

In **Afghanistan**, the Taliban authorities' policies on women and girls, including restrictions on education and work life, are having serious impacts. Women's roles and participation in society are dramatically reduced, and these policies have dramatic impacts on women's socio-economic situation and well-being. The restrictions on female non-governmental organisation (NGO) staff affect both NCA's and our partners' operations. However, several measures have been adopted, enabling female staff to continue their work and to support many female rights-holders across our programmes.

The withdrawal of French and UN troops from **Mali** has so far led to the jihadist groups gaining control over larger areas. These developments have affected NCA's operations in Mali, such as experiencing a decrease in the reliability of domestic flight services to project areas. However, thanks to NCA's partnership with locally rooted organisations we have mostly managed to continue our work in the communities despite numerous challenges.

In **Sudan**, the devastating civil war has led to the world's largest humanitarian crisis and disrupted NCA's operations in Darfur and the greater Khartoum regions. NCA continued operations in Gedaref State, working through NCA trained community volunteers to support rights-holders and provide critical life-saving water, sanitation and hygiene (WASH) and GBV services. In the greater Kordofan and White Nile regions, NCA's partners continued implementing WASH and GBV programmes and introduced multi-purpose cash programming, hence continuing critical support and strengthening host communities that were receiving internally displaced persons (IDPs) from crisis-affected areas. A major restructuring of our Sudan programme has been implemented adapting to the changed context.



Four years into NCA's Global Programme Framework 2020–2030 period, we are starting to see results at impact level in our programmes, as the following section will show. Updated results from 2023 will be published on our website kirkensnodhjelp.no when they are finalised. We also develop several annual reports with additional results aimed at individual donors.

MAJOR PARTNERS AND DONORS

NCA is four years into its agreements with Norad and the MFA. The flexible funds mechanism NCA has through the agreement with MFA, combined with NCA's unique ability to access local populations in often hard-to-reach areas, made it possible to respond in a timely and efficient manner to various crises in 2023. Examples include the responses to the earthquakes in **Syria** and Herat, **Afghanistan**, as well as to the humanitarian crisis in **Gaza**.

In addition to the 60 million Norwegian kroner granted for the **Ukraine** response in 2022, NCA was granted 20 million Norwegian kroner in December 2022 for scaling up the response in 2023.

The Norwegian government granted NCA 166 million Norwegian kroner from additional funds allocated to the Norwegian aid budget for support to vulnerable countries affected by the war in Ukraine (known as the Nansen "South Package". Read more on page 45.) These funds enabled NCA to further scale up efforts to increase food security and humanitarian response in countries heavily affected by the war in Ukraine (**Ethiopia, Lebanon, Malawi, Nigeria, Palestine, Somalia, Tanzania** and **Zambia**).

During the year, NCA strengthened its collaboration with Norwegian embassies in several of the countries where NCA implements projects funded by grant agreements with those embassies, particularly in Ethiopia, Malawi, Tanzania, Sudan and Pakistan. NCA continued to diversify its funding base and received grants totalling 426 million Norwegian kroner from institutional donors that include the United Nations (UN) agencies, the European Union (EU), the United States Agency for International Development (USAID), as well as other NGOs and institutions, international foundations and businesses. The UN agencies combined continued to be the largest contributor. The United Nations Development Programme (UNDP) in Afghanistan alone granted NCA with 104.5 million Norwegian kroner in 2023 for Nexus projects with a focus on peace, humanitarian assistance and long-term livelihood initiatives. NCA's work

through local partners and its ability to access vulnerable and hard-to-reach populations continues to ensure that NCA is a relevant partner for donors.

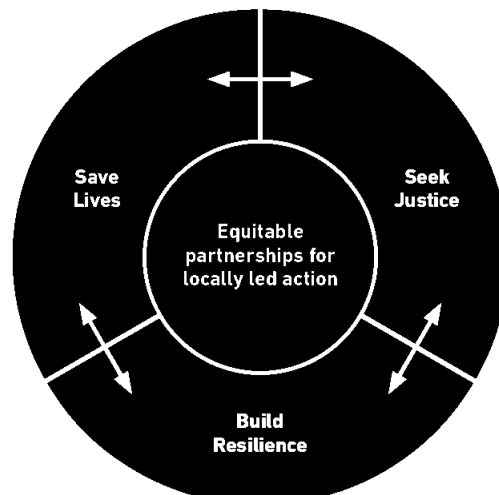
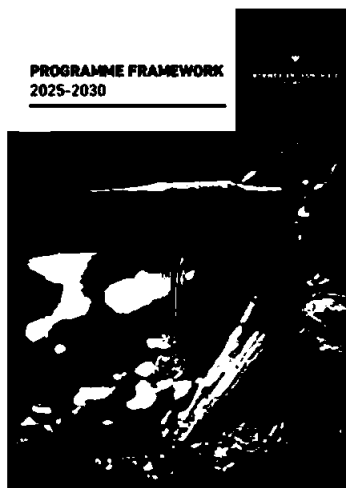
NCA continues to integrate innovative solutions in programming and resource mobilisation. This includes an increased focus on partnerships with the private sector with the aim of mobilising competence, innovative technology, and investments that can enhance the impact of NCA's work. Innovation Norway is a valuable partner and provided NCA with innovation funding to implement new tools and methodologies to reach more people and achieve long-term impact in 2023.

THE FORWARD PLAN

In order to remain a relevant, reliable and sustainable humanitarian, long-term development and advocacy actor in an ever-changing world, NCA must ensure that its organisational set-up matches and enables our programmatic ambitions, with sufficient financial resources to fulfil our objectives.

In 2023, NCA completed a series of global analysis of our external and internal environment with the aim to provide the organisation with a solid basis for strategic decision towards the remaining programme period, 2025–2030. The analysis informs how NCA prioritises and organises its resources in the coming years, including what types of presence we have in the countries where we operate, be it country offices, joint country offices, regional programmes or humanitarian operations.

A revision of the Global Strategy led to the inclusion of a third global goal for NCA. **Build Resilience** was added to the existing goals to **Save Lives** and **Seek Justice** to better encapsulate and frame all aspects of our work. A revised Programme Framework will come into effect from 2025 and be reflected in the Country Strategies for all NCA-led countries and regional offices.





GENDER-BASED VIOLENCE (GBV)

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

In 2023, NCA held the Global GBV Community of Practice in Tanzania, bringing together staff from across NCA's country offices to review and reflect over best practices and lessons learned. NCA participated in the Norwegian Delegation to the 56th Population Council in New York and hosted a side event with the Norwegian MFA, Argentinian MFA, the United Nations Population Fund (UNFPA), and the ACT Alliance where the Comprehensive Sexuality Education (CSE) Toolkit was presented.

Despite of the global gender backlash and the significant resistance towards sexuality education, NCA has been able to train over 3,200 adolescents with the CSE Toolkit. As part of NCA's child, early, and forced marriage (CEFM) work, NCA launched the "ENGAGE: Enhancing Girl's Agency and Gender Equality" Toolkit in **Somalia** and **Iraq** and finalised the Family Planning Toolkit for Health Care Providers, which was tested in **Malawi** and at the Haydom Lutheran Hospital in **Tanzania**.

In Malawi, approximately 20,470 men, women, and young people participated in community conversations using the "SASA! Together" methodology. The community conversations address patriarchy and negative masculinity for the attainment of women's rights and gender equality.

In **Pakistan**, under the EU funded "Power to the Youth" project, NCA established livelihood centres in Sindh where technical and vocational education and skills training was provided to 1,039 women and 511 men from low-income and vulnerable groups including GBV survivors, people with disabilities, transgender and religious minorities.

Despite challenging working conditions, our team in **Burkina Faso** has been able to train 15 people in carrying out maternal and neonatal death audits and 10 people in Emergency Obstetric and Newborn Care.

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



NCA and partners at ENGAGE toolkit launch.
Photo: Norwegian Church Aid, Somaliav

Comprehensive Sexuality Education session in the transit IDP camp in Puika, Gwoza.
Photo: Rita Danjuma/Norwegian Church Aid, Somalia

Panel at the UN side event; The state secretary Bjørg Sandkjær, the director of UNFPA Dr. Natalia Kanem, ACT Secretary General Rudelmar, the UN ambassador for Argentina, H.E Maria Del Carmen Squeff and the moderator Zanele Makombe from ACT Ubumbano.
Photo: Stephen Mallon/ACT Alliance



CLIMATE RESILIENT WATER, SANITATION AND HYGIENE (CRWASH)

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

The CRWASH programmatic framework in 2023 reflects the multifaceted reality of the WASH programme. NCA and its partners implement WASH responses in emergencies, integrating activities related to GBV. There is a focus on long-term development, emphasising social and environmental sustainability, and innovative approaches. The development of future CRWASH programming is guided by topics such as recycling solid waste, transforming excreta into valuable products, and utilising technology to monitor the real-time functioning of WASH infrastructures.



*Distribution of hygiene and sanitation kits after the earthquakes, Herat.
Photo: Abdul Maqsood Shakib/Norwegian Church Aid, Afghanistan*



In October, **Afghanistan's** Herat province was hit by a series of devastating earthquakes destroying more than 300 villages leaving 114,000 people in need of aid. NCA implemented a project to quickly respond to the needs of 12,724 people. CRWASH interventions included repair and reconstruction of water supply infrastructures, the distribution of hygiene and sanitation kits, and through cash and voucher assistance and hygiene awareness sessions.

In **Nigeria**, NCA has developed a process to make briquets out of faecal sludge and saw dust. These briquets are an alternative to firewood and charcoal and help reduce the volume of excreta disposed of in the environment, provide income to vulnerable people, and help limit the deforestation caused by firewood and charcoal production. This innovative approach to sanitation management caught the attention of the United Nations Children's Fund (UNICEF), and NCA is scaling up briquet production now with UNICEF funds.

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



Briquets made out of faecal sludge in Nigeria. Photo: Arthur Laigret/Norwegian Church Aid, Nigeria



PEACEBUILDING

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

2023 has been an active year for NCA's peacebuilding programme with the global Community of Practice gathering as a highlight, reflecting wisdom and strong motivation among colleagues and partners on building peace in contexts of violent conflict. We were reminded that in contexts of conflict, all NCA programme intervention is peace work. Our community-based peacebuilding initiatives, where women and youth play a strong role, have shown to be resilient in very volatile conflict contexts.

Religious actors continue to be in the forefront of several peace initiatives. As an innovation, NCA has in 2023 worked on integrating the focus of psychosocial wellbeing into peacebuilding. Collaboration with World Council of Churches (WCC) and ACT Alliance provides NCA's peacebuilding programme a unique outreach.

After four years of collaboration between NCA, WCC, two local FBOs and the Iraqi government, the Iraqi President for the first time publicly announced that religious minorities in **Iraq** have been discriminated for many years, but that they should now enjoy the rights of equal citizenship as any other Iraqi. He made this statement in Baghdad during a celebration of a four-years' process of revising discriminatory texts in elementary school curriculum.

To safeguard the implementation of the Revitalized Agreement to the Resolution of Conflict in **South Sudan**, NCA supported the South Sudan Council of Churches (SSCC) to lobby parties involved in the agreement's implementation to remain committed to its provisions. As part of this the SSCC, through meetings in Juba and Rome, managed to secure the historical visit of the Pope to Juba to boost access and lobby meetings with high level duty-bearers, contributing to the government's formal decision to recommit to the Agreement.

The accompaniment programme in **Palestine** had to evacuate its accompaniers for a period because of the war in Gaza.

In 2023, NCA's Peacebuilding programme was implemented in Afghanistan, Ethiopia, Iraq, Kenya, Myanmar, Pakistan, Palestine, Rwanda, the Sahel (Mali and Burkina Faso), Somalia, South Sudan, Tanzania and Uganda.



Representatives of Iraqi minorities meet with the Iraq President Latif Abdul Rashid in Baghdad in March 2023.
Photo: The office of the President of Iraq



His Holiness Pope Francis visited South Sudan with an important message of hope and a impassioned plea for peace and forgiveness. Here together with NCA's Country Director in South Sudan, Bent Simonsen.
Photo: The press office of the Pope



CLIMATE SMART ECONOMIC EMPOWERMENT (CSEE)

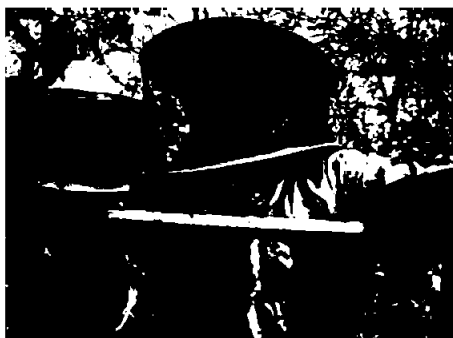
The programme's ambitions align with those of SDGs 1, 2, 5, 8, 13 and 15.

In 2023, NCA continued its efforts to foster economic empowerment and sustainable development across various communities. Through a comprehensive approach that integrates agricultural development, climate resilience, and skill-building initiatives, we have made remarkable strides towards enhancing the livelihoods of small-scale producers, youth and women.

In **Tanzania** we established and formalised 123 production groups, surpassing the annual target by 123%, and incorporating between 1,854 to 2,460 smallholder farmers. These groups have become self-sufficient and realising significant profits from their farm production and business operations. Activities include horticultural groups selling bulk harvests of tomatoes, poultry groups selling eggs and processing chickens, and market engagement. In response to climate change, we trained 7,111 smallholder farmers on climate-smart agriculture practices, greatly exceeding the annual target by 221%. Among these, 4,587 farmers successfully applied these practices.

In **Malawi**, more than 89,000 households have adopted climate resilient technologies such as conservation agriculture, integrated pest management, the use of manure, and agroforestry practices, leading to increased production and productivity levels. Over 8,500 households accessed seeds and planting materials from community seed banks and diversity blocks resulting into increased crop diversification and the preservation of indigenous seeds. Over 4,500 households are involved in irrigation farming with over 1,000 having access to small-scale mechanisation. This has resulted in more than 480 hectares of land under irrigation enabling multiple productions in a year. Approximately 96,360 households participated in community-based nutrition activities such as nutrition education and care practices, cooking demonstrations, and the establishment of backyard gardens resulting in increased access to nutritious diets.

In 2023, NCA's CSEE Strategic Initiative was implemented in Afghanistan, Ethiopia, Haiti, Iraq, Malawi, Myanmar, Palestine, Somalia, Sudan, Tanzania and Zambia.



Through NCA, small-scale farmers in Malawi are making a living by producing and selling honey.
Photo: Håvard Hovdhaugen/Norwegian Church Aid



Fresh fruit and veggies that are received from farmers are displayed at Besh Gebeya, a wholesale supermarket located in Addis Ababa, Ethiopia, that is now receiving the produce directly from the farmers without middlemen.
Photo: Kedija Sefa/Norwegian Church Aid, Ethiopia



FAITH-BASED CLIMATE ACTION (FBCA)

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



A Hindu priest and a Muslim faith leader leading a waste management and cleanliness campaign in the Umerkot District of the Sindh Province in Pakistan. Photo: Norwegian Church Aid, Pakistan

Through the strategic initiative on FBCA, NCA and its partners support faith actors in developing climate change actions that address local community needs and vulnerabilities. For example, faith actors in **Pakistan** were instrumental in the planting of 8,613 trees to help improve community resilience to climate change. They also established gardens in the Muslim and Christian seminaries in Peshawar and supported rural women, who were trained to build 1,393 energy-efficient cook stoves.

Faith leaders in both Pakistan and **Ethiopia** were able to motivate their constituencies for climate and environment action by integrating theological references to care for creation into their sermons.

In addition, mainstream media is increasingly used to reach wider audiences. For example, Orthodox, Muslim, and Protestant leaders in Ethiopia spoke about climate action and forest conservation on radio and television and their messages reached an estimated 13.5 million people and led to engagement among followers on Facebook and YouTube. Faith actors also facilitated national and regional advocacy workshops to recognise sacred forests in the Ethiopian Forest Proclamation, establish an Islamic Climate Change Action Platform, and incorporate sacred forests into the Regional Forest Bill. The workshops were attended by prominent religious leaders and representatives from civil society organisations, environmental NGOs, research institutions, and the regional and federal government.

In **Guatemala**, NCA helped to facilitate a workshop for members of the San Pablo Community Light Cooperative on the analysis and management of environmental and social risks associated with their micro-hydroelectric powerplant. A majority of the community members, who purchase electricity from the powerplant at affordable community rates, are indigenous people. Following an assessment of the powerplant, a generator was purchased to increase its efficiency, which will benefit more than 1,000 families.

In 2023, NCA's FBCA Strategic Initiative was implemented in Angola, Ethiopia, Guatemala and Pakistan.



Workshop with the San Pablo Community Light Cooperative on environmental and social risks. Photo: Oscar Valenzuela/Jotay, Guatemala





FIGHTING INEQUALITY

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

NCA works together with partners to mobilise finance for development, achieve a more equitable distribution of public resources, accountable budget management, and just resource governance. Duty-bearers are held accountable at local, national, and international levels.

After many years of strategic campaigning and lobbying, NCA could in 2023 celebrate a big political win in Tanzania where the new Universal Health Coverage (UHC) Bill was signed into law. The law protects all Tanzanians' rights to health services, regardless of their ability to pay. NCA's work to catalyse faith leaders' engagement was crucial to get this important political win. From 2021 to 2023 there was a budget increase of 5% to 8% allocated to health in the national state budget, with an expected continued growth in the coming years.

In 2023, a majority of the UN member states voted to start negotiations on a framework for a global convention on tax in the UN. Zambia, Malawi, and Tanzania held civil society trainings to build national engagement and capacity among key actors. African countries have been at the forefront of the work for a UN tax convention. For NCA it has been a matter of supporting and cheering them on, as well as strategically collaborating with the African states. The global advocacy group, including NCA, attended the UN General Assembly where the tax convention resolution was eventually passed.

In 2023, NCA supported Alternative Mining Indabas in 8 countries. A total of 3835 persons participated in this important platform to address human rights and sustainable mining practices.

In 2023, NCA's Fighting Inequality Strategic Initiative was implemented in Angola, Botswana, DRC, Malawi, Mozambique, South Africa, Tanzania, Zambia and Zimbabwe.



A majority of the UN member states voted to start negotiations on a framework for a global convention on tax in the UN.
Photo: Matilde Angeltveit/Norwegian Church Aid



Demonstration for «Tax Justice Now».
Photo: Silje Ander/Norwegian Church Aid



A church-based monitoring group in Uku, Angola, elect one man and woman to represent them in the municipal council. Their task will be to voice community needs identified by the group through participatory poverty assessments. Photo: Silje Ander/Norwegian Church Aid

STRENGTHENING CIVIL SOCIETY, LOCALLY LED DEVELOPMENT AND EQUITABLE PARTNERSHIPS

The board's decision in 1989 to transition to a partner-based model was radical at the time, and NCA was one of the pioneers. Today, most international non-governmental organisations (INGOs) operate on a partner-based model, but the localisation debate challenges us to go even further. In 2023, the discourse surrounding localisation and locally led development gained significant prominence and now major institutional donors demand innovative partner approaches. Several prominent institutions, including the European Commission Humanitarian Aid (ECHO) and the United States Agency for International Development (USAID), have clear localisation ambitions.

Although NCA has already implemented several good practices and policies, a more comprehensive and proactive approach is necessary. This has been followed up in the process of revising our Program.

The Survivor and Community-Led Response (SCLR) is a methodology that recognises crisis-affected people as the first and last responders in any disaster. Through a participatory approach, the local community develops an action plan and receives support through group cash. In Bethlehem, **Palestine**, the local government incorporated the local community's action plan into their governorate's priorities. Several country offices have successfully implemented this method, with Zambia recently piloting it in their self-help groups and Malawi preparing to do the same.



Leader of East Jerusalem YMCA Women's Development Program Mai Sabi Jarrar in dialogue with local SCLR-leader Waed Abu Daher. Photo: Jon Ragne Boistad/Norwegian Church Aid

In **South Sudan**, the partnership with Central Equatoria State Union of the Visually Impaired (CESUVI) since 2020 has been inspiring. Through radio talk shows and other advocacy channels, CESUVI has set its own agenda and has significantly contributed to South Sudan signing the Convention on the Rights of Persons with Disabilities on February 24th, 2023. This partnership also exemplifies capacity sharing, as CESUVI influenced the NCA country office and other partners to become more inclusive and accessible to people with disabilities.

Collaboration with other INGOs is a crucial way to amplify local voices. Through the Tchota platform in **Angola**, initiated and supported by NCA and partners to discuss natural resources at the local and national levels, 15 NGOs, faith-based and community-based organisations asserted their right to participate and make their voices heard.

In 2023, NCA collaborated with approximately 214 local partners, of which approximately 40% are faith-based organisations/institutions.

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

THE NANSEN PROGRAMME “SOUTH PACKAGE”

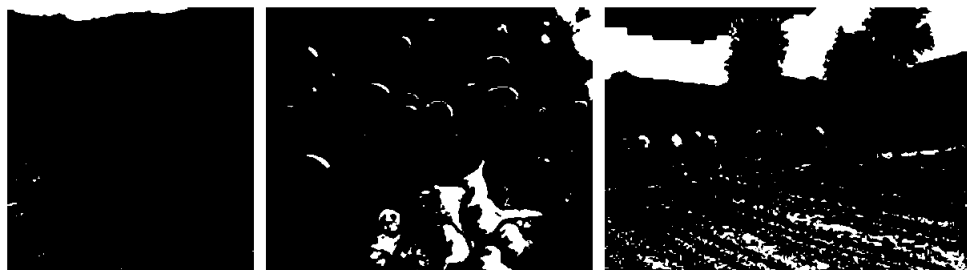
In conjunction with the announcement of the Nansen Programme for Ukraine, adopted by the Norwegian Parliament on 9 March 2023, the Norwegian Government’s 2023 Aid Budget was increased with an extraordinary allocation of 5 billion Norwegian kroner to assist developing countries who are severely affected by the consequences of the war in Ukraine (known as the Nansen “South Package”). This was a result of the advocacy efforts by NCA, together with other humanitarian organisations, to persuade the Norwegian Government not to leave other countries behind while providing the Ukrainian people with vital support.

As part of the South Package, NCA received an additional 137 million Norwegian kroner as well as a 29 million Norwegian kroner top-up to the agreement with the Royal Norwegian Embassy in Ethiopia. The additional funds enabled NCA to escalate efforts for humanitarian and food security projects in eight countries in the Middle East and Sub-Saharan Africa.

Food insecurity is the most urgent need due to the rising commodity prices and decreased wheat imports from key grain producers Ukraine and Russia. Through additional funds, NCA, together with partners, has strengthened the resilience of local food systems and contributed to decreasing risks of hunger, undernutrition and malnutrition. As of November 2023, projects focused on strengthening food security supported 14,976 small scale farmers in **Ethiopia, Malawi, Somalia, Tanzania and Zambia**, and increased access to safe nutrition-dense diets for 1,914 households.

In addition to food insecurity, vulnerable populations also experience pressure on other essential needs, such as those related to WASH and protection. NCA and partners escalated humanitarian responses to provide lifesaving WASH, Sexual and Gender-based Violence (SGBV), Adolescent Sexual and Reproductive Health (ASRH), and cash support to internally displaced (IDPs) and host communities that were particularly hit by high fuel and food prices, and especially prone to resorting to negative coping mechanisms. Through these responses, NCA in 2023 reached a total of 34,991 people in **Ethiopia, Lebanon, Nigeria, Palestine and Somalia**.

In **Ethiopia**, the additional funds from the Norwegian Embassy contributed to increasing food security, strengthening livelihoods, and the provision of WASH support in the Amhara, Somali, and Tigray regions. In 2023, these funds ensured that 7,650 households were reached with activities such as multi-purpose cash distribution, the provision of crop and vegetable seeds, the distribution of farm tools, and training in improved irrigation practices.



*Demonstration and training area for agriculture, financed from Nansen Programme “South Package” in Zambia.
Photo: Synnøve Aasland/Norad, Cecilie Waldo/Norwegian Church Aid*

*Distribution of food and hygiene kits at a school in the centre of Aleppo, Syria. Mohammed proudly picks up the hygiene kit for his family.
Photo: Håvard Bjelland/
Norwegian Church Aid*



HUMANITARIAN RESPONSE

In 2023, there was a significant increase in new or worsening humanitarian crises. NCA's humanitarian efforts continued or escalated in 20 countries, thanks to support from the Norwegian MFA, private and institutional donors, and individual donors. Thanks to the Nansen Programme for Ukraine and the Nansen "South Package" allocation for the countries severely affected by the war in Ukraine, the volume of NCA's humanitarian funding increased in 2023, and we were able to reach more people in need around the world.

In **Ukraine**, through a coordinated response with international and national partners and local stakeholders, NCA has been able to assist approximately 300,000 Ukrainians in collective shelters and affected urban and rural sites, including hard-to-reach and de-occupied areas. In addition to providing lifesaving humanitarian assistance, NCA has prioritised offering mental health and psychosocial support to both GBV survivors and individuals affected by war. This is alongside our WASH Programme, which includes the rehabilitation of water and heating infrastructure, distribution of hygiene items, multipurpose cash assistance, and winterisation support. A significant accomplishment was the rehabilitation of district heating infrastructure in Mykolaiv in October just before the winter season, ensuring heating and electricity for approximately 160,000 people.

Thanks to our longstanding partnerships with local organisations, institutions, and communities in Gaza, the DCA/NCA Joint Country Programme in **Palestine** was well positioned to swiftly address the escalating humanitarian needs during the outbreak of the conflict between Israel and Hamas on October 7, 2023. Despite the extremely difficult situation on the ground, our local staff members were able to self-implement and organised the distribution of food, water, and relief items to thousands of people. Through implementing partners, we have distributed ready-to-eat food parcels, dry food parcels, and hot meals to a total of approximately 46,000 people. Moreover, approximately 1,100 families received multipurpose cash assistance for their essential needs.

On February 6, 2023, **Syria** experienced the devastating impact of a powerful 7.8 magnitude earthquake. NCA and local partners provided immediate lifesaving humanitarian response in Aleppo, Hama and Latakia. The responses were tailored to meet the specific needs of the affected communities. Being first responders was possible thanks to NCA's ongoing commitment to build capacity and support local partners during previous humanitarian responses in Syria. In the second phase the response focused on the rehabilitation of damaged WASH facilities and infrastructure in schools and health facilities.

The eruption of the devastating civil war in **Sudan** in April 2023 presented significant operational and organisational challenges. While NCA's humanitarian response in the refugee camps in Gedaref continued, the rest of the response was restructured to better support the people affected by the civil war. Access and safety posed significant challenges and prompted the relocation of NCA's country office from Khartoum to Port Sudan.

In 2023, NCA's Humanitarian Response were carried out in Afghanistan, DR Congo, Ethiopia, Haiti, Iraq, Lebanon, Libya, Malawi, Nigeria, Pakistan, Palestine, the Sahel (Burkina Faso and Mali), Somalia, South Sudan, Sudan, Syria and Ukraine (including Moldova and Romania).



*Verification of rights-holders during distribution of WASH non-food items for Internally displaced people (IDPs) in Tnaydbah camp in Gedaref, Sudan.
Photo: Norwegian Church Aid, Sudan*

ADDRESSING THE HUMANITARIAN, DEVELOPMENT AND PEACEBUILDING NEXUS (TRIPLE NEXUS)

In 2023, there's has been a growing focus on the Nexus concept in the humanitarian field, particularly among institutional donors. The Norwegian Government's decision to merge the management of humanitarian and long-term development aid in Norad signals a commitment to better coordination and increased flexibility in addressing ongoing crises. NCA, as an organisation involved in humanitarian, long-term development, and peacebuilding efforts, is well-positioned to implement the Triple Nexus approach.

The 2023 revision of the Programme Framework emphasises the importance of a holistic and complementary approach, focusing on addressing the comprehensive needs of rights-holders in both the short and long term. This approach will be integrated into new country programme strategies starting in 2025.

An example in 2023 comes from NCA's work in **Afghanistan**, where our team applied a Triple Nexus approach to a United Nations Development Programme (UNDP) funded programme. In the first year, the focus was on humanitarian interventions, while the focus in the second year shifted towards livelihoods, improving value chains, and enhancing social cohesion. The interventions were tailored to each province's unique characteristics, considering economic activities, geography, and demographics.

To further understand and improve the Triple Nexus approach, NCA has commissioned a research study to examine our Nexus programming in Afghanistan. The study aims to identify specific entry points for promoting integrated approaches and is expected to provide actionable strategies for bridging the gap between humanitarian, development, and peacebuilding efforts, even in politically challenging contexts.



*Watershed treatment intervention through Cash for Work in Northern Afghanistan combines peacebuilding, development and humanitarian nexus.
Photo: Sultaiman Murid/Norwegian Church Aid, Afghanistan*

GLOBAL ECUMENICAL PARTNERS

In 2023, NCA stepped up its efforts to inform, capacitate, and mobilise our global ecumenical partners to influence the direction of UN discussions towards a global tax convention. We worked to mobilise the ACT Alliance, the Lutheran World Federation (LWF) and the World Council of Churches (WCC), formed an ACT Community of Practice, succeeded in publishing an op-ed in the Financial Times, and coordinate a joint social media presence. We also raised the issue at the LWF and the All-Africa Conference of Churches' Assemblies.

AN ENVIRONMENTALLY SUSTAINABLE NCA

In 2023, NCA focused on raising organisational awareness and understanding of the climate and environment crises. This culminated in the launch of the new digital sustainability drop-in sessions and the first Sustainable NCA Month, which included a series of internal seminars, workshops, and team challenges. As part of the month, NCA's Head Office participated in the national Ducky Challenge in Norway, during which 127 staff members saved 14,186 kgCO₂ over two weeks.



Sustainable NCA: With an average of 3085 hours of sunshine a year, solar is the obvious choice for electricity at NCA's Kabul office. Photo: Abdul Maqsood Shakib/Norwegian Church Aid, Afghanistan

Learnings from the 2023 pilot study on energy efficiency in Sudan have been integrated into NCA's Operations Manual with a step-by-step guide on how to implement cost-effective measures like improving roof insulation, replacing older Aircondition units, identifying country-appropriate alternatives to diesel generators, and developing specifications to procure quality equipment.

The work to reduce greenhouse gas emissions is ongoing (cf. Chapter 7), and Country Office greening initiatives have multiplied. In 2023, **Nigeria** installed an off-grid solar system for its guesthouse in Maiduguri. **Sahel** equipped several of its facilities with solar systems, including a new field office in the Mopti region. **Zambia** purchased a back-up battery to run essential equipment during power outages, and in the cold climate of **Afghanistan** solar water heaters have proven an affordable and effective solution. Implementation in **Sudan** itself has been delayed due to the outbreak of civil war but is resuming now that NCA has relaunched operations from Port Sudan and Al Gedaref.

There has also been a growing focus on office waste management. In-house composting has been mainstreamed in **Ethiopia**, and **Tanzania** conducted an office waste audit and market survey of waste management companies to identify a service provider. Efforts to reduce the use of single-use plastic, particularly water bottles, continue across all Country Offices.

NCA'S WORK ON SYSTEMATIC USE OF DATA AND KNOWLEDGE

Aided by the expansion of the Methods, Evaluation and Learning team at Head Office, systematic work to develop, improve and implement methods and tools for better project and programme planning, monitoring, and follow-up was prioritised in 2023. In addition to further improvements and capacity building in the Project Information and Management System (PIMS), topics such as log frames, theory of change, data quality, and indicators have been addressed in guidelines and tools, contributing to better and more systematic collection and use of data. This work will be continued and strengthened in 2024 as NCA prepares for the next strategic period, when evidence and knowledge-based planning and programming will be essential.

NCA launched a global Community of Practice (CoP) for Monitoring and Evaluation colleagues across NCA's country offices with the aim to share, learn, build capacity, and closely collaborate on topics related to the broad and important responsibilities that fall under this area. Global COPs in all our departments are important tools for achieving sharing and learning across countries and programmes.

The Monitoring and Evaluation function in PIMS was further adjusted and a PIMS Team has been established at the Head Office with an additional Advisor that is available to support users, hold trainings, and manage data quality.

CAMPAIGNS AND FUNDRAISING IN NORWAY

NCA is dependent on mobilising civil society in Norway. We gather people all over the country, for the agenda of saving lives, building resilience and seeking justice together. The funds we raise are mainly free funds which we can use everywhere on short notice and for securing long-term capacity in our work. The funds are also invested in applying for external funds to catalyse the work the strongest way possible.

The Lenten Campaign

"Hope in a drop of water" was the theme for the Lenten Campaign in Norway. The educational material for the churches focused on NCA's work in Tanzania, while the scope for the campaign in the media included stories from Ukraine, Syria and Malawi. The campaign showed a significant increase in awareness compared to 2022. During the Lenten Campaign, Norwegian churches collected 35 million Norwegian kroner.



*In Mbulu, the village of Guje has experienced a major change since a new well was built. Deodata collects water, Lenten Campaign 2023.
Photo: Håvard Bjelland/Norwegian Church Aid*

The Christmas Campaign

In 2023, Norwegian churches had an increase in visitors following years of COVID restrictions. Christmas collections in the churches that make up NCA's constituency is of great importance to NCA. There was an estimated increase of 9% from the previous year in attendance at the Christmas services, and 10.6 million Norwegian kroner was given to NCA's work. In addition, NCA ran ads in multiple newspapers, both digital and print. Despite conflict, war, and high interest rates, the fundraising campaign was able to reach its targets. We have also had an all-time high sales record in NCA's online shop. In total, the Christmas campaign raised 26 million Norwegian kroner.



*A child is born. Mohamad and his mother are Syrian refugees living in Lebanon. They get help and support at the health centre supported by NCA.
Photo: Håvard Bjelland/Norwegian Church Aid*

Fundraising for Humanitarian Crisis

In 2023, there were numerous humanitarian crises requiring fundraising efforts. On February 6th, a significant earthquake struck Turkey and Syria. NCA swiftly initiated humanitarian operations and launched a fundraising campaign on the same day, raising 11.6 million Norwegian kroner. NCA allocated approximately 5 million Norwegian kroner from NCA's Disaster Funds ("People in Need"). These funds are earmarked for minor disasters that don't require a fundraising campaign (like in Afghanistan).

Utilising push SMS to individual donors proved effective during these crises and enabled us to raise 1.6 million Norwegian kroner for Libya and Palestine. Additionally, contributions for Ukraine continue to come in, total 0.9 million Norwegian kroner. In total, 20 million Norwegian kroner have been raised in 2023 for humanitarian crises.

Regular Donors

NCA's regular individual donors provide important unrestricted and reliable funding. In 2023, recruitment of regular donors reached an all-time high, and NCA recruited more than 18,000 new regular donors from different parts of Norway through door-to-door recruitment. Door-to-door recruitment is an effective way to spread awareness and knowledge about NCA and our work to the public, as we visit between 150,000–200,000 houses. Regular individual donors supported NCA with 108 million Norwegian kroner in 2023. Despite continued high interest rates and increased living expenses in Norway, our regular donors showed great generosity and donated an extra 7 million Norwegian kroner through other campaigns. We are immensely grateful for their loyalty and their trust in our mission and work.

COMMUNICATION

NCA continued to be a visible NGO in the Norwegian press and in social media. Close to 100,000 people follow NCA's account on Facebook and more than 10,000 follow NCA on Instagram, which lets us engage directly with our target groups. With more than 1,400 articles about NCA in the press, NCA was a vocal humanitarian actor in 2023, especially during the Syrian earthquake and the Gaza crisis.

Our Global Communications Community of Practice, that consists of the Communication Focal Points from almost all of our country offices, had its first physical gathering in Tanzania last year where the focus was on better understanding donor requirements, creating high quality content across all our platforms, and the new Communications Policy. We are excited to see that NCA's communication capacity and collaboration across our offices is greater than ever before.

ADVOCACY WORK

In 2023, NCA advocated at national, regional, and global levels. Inequality, climate, and the aid budget are key words for our work as inequality is on the rise, the climate crisis is deepening, and aid is under pressure, both globally and in Norway.

Climate Justice

A committee consisting of experts in finance, aid, and climate was appointed by NCA and other large humanitarian organisations to work on suggestions for new and additional sources for climate finance. It was led by the former Minister of Climate, Vidar Helgesen, and the report "If not Norway, then who?" was launched in April 2023. It received a lot of public and political attention.



For the state budget in 2024, one of the NCA's recommendations of establishing a "green state guarantee" for climate investments in low-income countries was agreed. NCA also participated in a broad global alliance to push for more financing for loss and damage, as well as increased adaptation finance. At the COP28 the first pledges for a loss and damage fund were promised, including from Norway.

Inequality

Economic inequality continues to increase and is now also increasing between countries. Redistribution remains crucial to have any chance of reaching climate and development goals. In 2023, NCA updated its flagship report on debt architecture reform and supported research on debt service spending showing that developing countries are in the worst debt crisis ever, accounting for 40% of spending in Africa. Domestic resource mobilisation and tax will have to deliver most of the needed climate and development finance. NCA continues to work with partners to strengthen national tax systems, making both collection and spending more equitable. Building on the 2022 landmark UN-resolution on international tax reform, we have, together with our ecumenical partners and Norwegian civil society organisations, pushed hard for continued negotiations and a UN framework Tax Convention. In the autumn of 2023, the UN members agreed to continue working towards negotiations with 2024 being a crucial year for agreeing on modalities.

The Aid Budget

In 2023, NCA continued allying with other large humanitarian organisations in Norway to help push the government into ensuring their own goal of giving 1% of Norway's gross national income (GNI) to development aid. The aid budget for 2024 ended up at 0.96 %. We continue to highlight how humanitarian needs are rising at the same time as new global challenges and concerns are increasingly being financed from the aid budget.



Secretary General Dagfinn Høybråten speaking in front of the Norwegian Parliament to fight for the 1% of GNI for the 2023 budget.
Photo: Norwegian Church Aid



*Climate panel debate with Minister of Foreign Affairs Espen Barth Eide during Arendal week.
Photo: Changemaker*

Changemaker participated in the Fosen Demonstrations outside governmental departments. Photo: Changemaker

CHANGEMAKER

In 2023, Changemaker (NCA's youth organisation) continued to engage young people in Norway to help change the world through activism, lobby work, and campaigns. We are still experiencing some consequences after the COVID-19 pandemic, but we have managed to create new local groups and strengthen existing ones. Changemakers have travelled around Norway to talk to young people about the Lent Campaign, and we have been involved in national and international political processes to help influence Norwegian and international politics to make the world more just.

Some 2023 highlights:

- Changemakers' annual awareness campaign called "The World's Best News" (WBN) that focuses on good news about positive development in the world, became part of NCA's Lent Campaign and engaged over 400 volunteers.
- We achieved record-breaking engagement on Instagram, garnering thousands of likes and interactions on social media, particularly regarding our advocacy efforts for the situation in Gaza.
- At the annual United Nations Climate Change Conference (COP28) in Dubai in December, we made significant progress on transitioning away from fossil fuels and advocated for increased contributions from Norway to the fund for loss and damage. Norway's contribution in 2023 amounted to 270 million Norwegian kroner.
- Changemaker actively participated in the Fosen Demonstrations outside governmental departments, offering practical assistance and advocating for the protection of human rights in renewable energy climate projects in Norway.
- Changemaker has adopted a new organisational strategy for the period 2023–2027, with a focus on engaging primarily with students and young adults.
- We are currently developing a campaign on women, peace, and security, scheduled to be launched in February 2024.

Thank you very much for your cooperation and support in 2023! Check out our website and follow us on social media for more information and updates @changemakernor

1.3. GOOD STEWARDSHIP, MANAGEMENT AND CONTROL

NCA strives to manage funds, personnel resources, and programme work with high standards in terms of efficiency, accountability, and proficiency. Through a continued focus on securing the required competence and capacity among our staff and continuously strengthening our systems and routines, our aim is to deliver a management practice that is in line with high international standards. Over the past few years there has been a significant increase in the use of digital tools and solutions to secure transparency and quality in reporting. NCA's presence in challenging contexts, both regarding security and corruption, requires a consistent focus on risk and control.

COMPLIANCE

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

However, this approach also heightens operational risks for NCA, particularly concerning compliance with financial, procurement, anti-corruption, and counter-terrorism laws and regulations. NCA continues to strengthen its capacity and cooperation in response to these challenges through monitoring activities, which involves periodic assessments and control measures. Any deviations observed are followed up to improve practices and to build required capacity.

NCA has implemented a complaint mechanism where staff, partners, and other parties can report any suspected or observed breaches to our policies and international or national legislation. Complaints can also be submitted anonymously. There is an ongoing effort to ensure that this mechanism is properly informed about and easily accessible.



Feedback and complaint number for NCA in Puntland, Somalia.
Photo: Norwegian Church Aid, Somalia

INTERNAL MATTERS

The Working Environment Committee at NCA's Head Office meets every month to address matters necessary to ensure a fully satisfactory working environment for our staff. There is also a good and open dialogue between the unions and NCA's management who meet on a regular basis in the Corporate Committee.

RENOVATION

The Head Office building in Bernhard Getz gate (co-owned with the Norwegian Bible Society) is of great value and must be maintained regularly. In 2023, NCA completed the renovation of the building according to plan with a focus on better ventilation and replacing windows and fire doors. At the same time the office space and meeting rooms were renovated to maintain a modern and attractive workplace for our employees. The renovation has had a strong focus on energy efficiency and reusing materials, as well as other environmentally sustainable solutions. The energy efficiency is expected to be improved by approximately 30%.

TRANSPARENCY ACT

The Transparency Act, the new 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 first account of due diligence following the Transparency Act was published on NCA's website in 2023. The report from 2023 will be published on Ethical Trade Norway's website under the member page later in 2024.

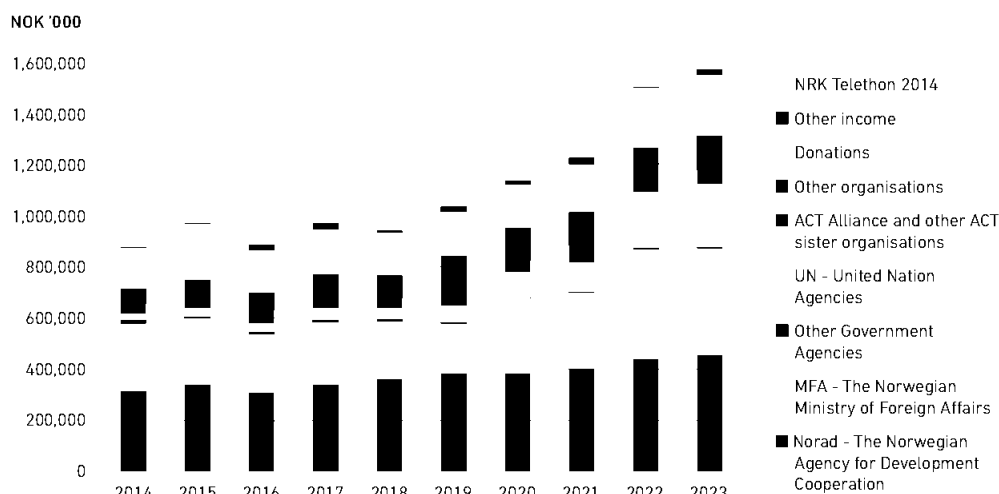


*Hope in a drop of water, Lebanon.
Photo: Håvard Bjelland/Norwegian Church Aid*

2. THE ACCOUNTS FOR THE YEAR

The total incoming resources in 2023 amounted to 1,548 MNOK. 56% of the funding came from Norwegian government agencies, 28% from other organisations and institutions, 15% were donations and 1% came from other sources. This is an increase in income of 4.6% which is in line with the target. 1,563 MNOK of expenses were incurred in 2023, 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 deficit for the year is 14.8 MNOK. The unrestricted funds showed a deficit of 7.8 MNOK. Liquidity is good and net cashflow during the year is positive. NCA will within the ethical guidelines and the framework for a healthy risk management, risk diversification and liquidity seek to achieve the best return on financial investments. Investments are made in accordance with the Boards guidelines and are reviewed annually. The investments are valued at 62 MNOK and are mainly money market funds, investment funds and quoted shares.

FIG 2. INCOMING RESOURCES



3. WORKING ENVIRONMENT

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

RECONSTRUCTION WORK OF OFFICE PREMISES IN 2023

In 2023, we focused on improving the physical and social environment at the office ("BG3") during the renovation. Renovation began in May 2022 and happened in two phases. The final phase began when all employees moved to the renovated B-wing so that the A-wing could be upgraded. This required continued flexibility from all employees.

The challenges in the second phase included noise from construction work, limited office space and reduced access to meeting rooms. To address these risks, a wide range of measures were put in place; extensive use of remote work, the option to use external meeting spaces, close communication with management, notifying employees on days of particularly noisy work, and conducting physical inspections focusing on work environment and ergonomics.

The risk assessment developed at the beginning of the renovation project has been continuously updated and discussed in Occupational Health and Safety Committee meetings, involving management, the user group's operations manager, and the main health- and safety representative. New risks have been identified, and responsibilities for addressing them have been assigned ongoingly. The main risks included unwanted high turnover due to renovation, frustration, and physical discomfort due to noise, dust, and fewer meeting rooms.

Throughout the year, breakfast seminars, joint Friday coffees, introduction days for new employees, after summer reunion in the form of backyard party, and a Christmas party have been hosted. NCA has renewed the agreement with SATS Akersgata and offers joint work-out for employees once a week. These measures have been positively received and an important element in promoting a good working environment. The NCA activity group, KN-UT, has also this year organised a varied and well attended programme.

EXECUTIVE LEADERSHIP PROGRAMME (ELP)

The NCA Executive Leadership Programme (ELP) is tailored to support leaders in meeting the expectations set forth in the Global Leadership Platform. With a cohort of about 30 managers in 2023, this programme integrates theory with practical application. The goal is to equip leaders with a comprehensive understanding of their roles, effective employee motivation strategies, strategic thinking abilities, and adeptness in leading teams across diverse cultural and contextual settings.



NCA employee Juman Alkadro distributes hygiene kits in Aleppo, Syria. Photo: Håvard Bjelland/Norwegian Church Aid

OUR STAFF MEMBERS

As of December 31st in 2023, NCA has 151 permanent staff at the Head Office, and 59 expatriate positions. The rate of sick leave was 5.08% at the Head Office in 2023, compared to 7.36% in 2022.

Year	2021	2022	2023
Permanent Positions Head Office	146	151	151
Temporary Project Positions Head Office	10	9	11
Total Head Office	156	160	162
Positions in Country Offices on contract from Head Office	66	62	59
Positions with home-based expatriate contracts	15	5	0
Positions in Country Offices on local contract	635	705	653
TOTAL	872	932	874

Employees per department at the Head Office	31.12.2021	31.12.2022	31.12.2023
Department for International Programmes	54	60	60
Department for Communications and Politics	22	25	22
Fundraising Department	26	27	30
Finance Department	31	33	36
Human Resources Department	11	13	12
Secretariat	2	2	2
TOTAL	146	160	162



OUR STAFF MEMBERS AROUND THE WORLD ARE LOCALISED AS FOLLOWS:

Country/region	2021		2022		2023	
	Expat	Local	Expat	Local	Expat	Local
Afghanistan	4	38	5	52	6	83
Angola	2	20	1	11	1	12
Burkina Faso	1	1	2	12	2	10
Burundi	1	23	0	0	0	0
DR Congo	3	24	3	27	3	24
Ethiopia	1	54	1	66	1	76
Jordan	4	5	2	6	1	7
Kenya	0	5	0	5	1	4
Laos	0	0	0	0	0	0
Lebanon	2	2	2	0	2	4
Malawi	2	38	3	50	2	41
Mali	6	25	6	28	3	30
Iraq	2	49	2	53	2	44
Nigeria	5	31	5	35	3	37
Pakistan	1	25	1	27	1	26
Somalia	6	23	7	33	6	33
South Africa	0	2	0	3	0	0
South Sudan	6	82	7	90	8	116
Sudan	16	136	10	131	9	47
Syria (Turkey)	1	4	1	15	3	10
Tanzania	1	19	1	24	1	22
Ukraine	0	0	0	0	3	0
Venezuela	0	0	0	0	0	0
Vietnam	0	0	0	0	0	0
Zambia	1	29	3	37	1	27
TOTAL	65	635	62	705	59	653

In addition, 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 1 case of occupational injury/disease to NAV and IF insurance in 2023. The case was followed up in line with our routines.

4. EQUAL OPPORTUNITY

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

In 2023, the personnel policy has been expanded with a life phase approach. This work has led to the revision of leave arrangements that fairly apply to all employees regardless of age or gender.

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

All employees are obliged to sign the ACT Code of Conduct as part of their employment contract, which outlines NCA and ACT Alliance commitment to prevent sexual harassment, exploitation, and abuse, and to safeguard children. From 2021, all staff members also have to sign and comply with Norwegian Church Aid's Policy on Protection from Sexual Harassment, Exploitation and Abuse (PSHEA), and Child Safeguarding (CS). NCA staff and related personnel are personally and collectively responsible for upholding and promoting both policies during and outside normal working hours. Moreover, staff are aware of NCA's commitment to be accountable to: "Code of Good Practice for the ACT Alliance" and "Code of Conduct for the International Red Cross and Red Crescent Movement and Non-Governmental Organisations in Disaster Relief", and the Core Humanitarian Standards (CHS).

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

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

As of December 31st 2023, NCA has 63% women and 37% men in permanent positions, and 91% women and 9% men in temporary positions at the Head Office. The senior management team is made up of 50% women and 50% men, and division leaders consist of 65% women and 35% men. The Board consists of 58% women and 42% men. At the Country Offices the gender breakdown of employees shows 33% women and 67% men (including employees on contract from Head Office).



Gender balance at the Head Office	Number		%	
	Women	Men	Women	Men
Gender balance in permanent positions	95	56	63%	37%
Staff in part-time positions*	3	1	75%	25%
Temporary positions	10	1	7%	1%
Number of weeks of parental leave**	30,9	2,7	n/a	n/a

* Voluntary part-time

** Average number of weeks of parental leave. Note that these figures reflect how the distribution was in 2023, and that it thus does not take into account when the leave was started and ended, and how the distribution was between the parents in each individual leave case.

The table below shows that the average gender pay gap in permanent positions at Head Office is 0.85% in 2023. Across the position categories there is on average 99.15% pay equality between women and men.

Permanent positions at the Head Office	Women	Men	% of women in positions	Total	% equality in salary between women and men
1063 First Secretary	2	0	100%	2	n/a
1408 First Officer*	2	1	67%	3	n/a
1363 Senior Officer	1	0	100%	1	n/a
1434 Adviser	32	24	57%	56	99,52%
1364 Senior Adviser	40	22	65%	62	99,03%
1220 Special Adviser	1	0	100%	1	n/a
1059 Head of Division**	11	6	65%	17	98,92%
1060 Head of Department*	3	2	60%	5	n/a
1062 General Secretary	0	1	0%	1	n/a
1113 Project Manager	3	0	100%	3	n/a
Total	95	56	63%	151	99,15%

* Does not meet the criteria of minimum five of each gender in order to publish publicly

** Can opt for less salary for more compensation days

5. PROSPECTS FOR THE NEXT YEAR

NCA's strategic objectives are adjusted annually and as needed to ensure that the organisation always works towards global justice in the most efficient and impactful way possible. During 2024, NCA will continue to focus on the following four strategic priorities:

AN ENVIRONMENTALLY SUSTAINABLE NCA

By December 31st 2024, NCA can document improved environmental sustainability against the targets of the Climate and Environment Charter for Humanitarian Organisations. This includes a progressive reduction in carbon emissions, use of sustainable materials and solutions in our operations, and ensuring that climate and environmental risks are addressed throughout the organisation.

NCA – A RELEVANT FIRST RESPONDER

By December 31st 2024, NCA has increased ability to respond to humanitarian crisis in a timely and effective manner. Based on clear plans and routines and with appropriate expertise, we respond with efficient coordination. We actively engage with local first responders, and deliver on programme quality, fundraising, and communication.

A RESULTS- AND DATA DRIVEN NCA

By December 31st 2024, NCA has improved its ability to efficiently and effectively obtain relevant results and analyses on what we achieve, what we can improve and document our potential. We do this by optimising the use of our digital solutions.

A LEARNING AND INNOVATIVE NCA

By December 31st 2024, NCA has improved its innovative capacity. We do this by testing new ways of working both internally and externally with partners and strengthening our organisational learning.

6. GOING CONCERN EXPECTATION

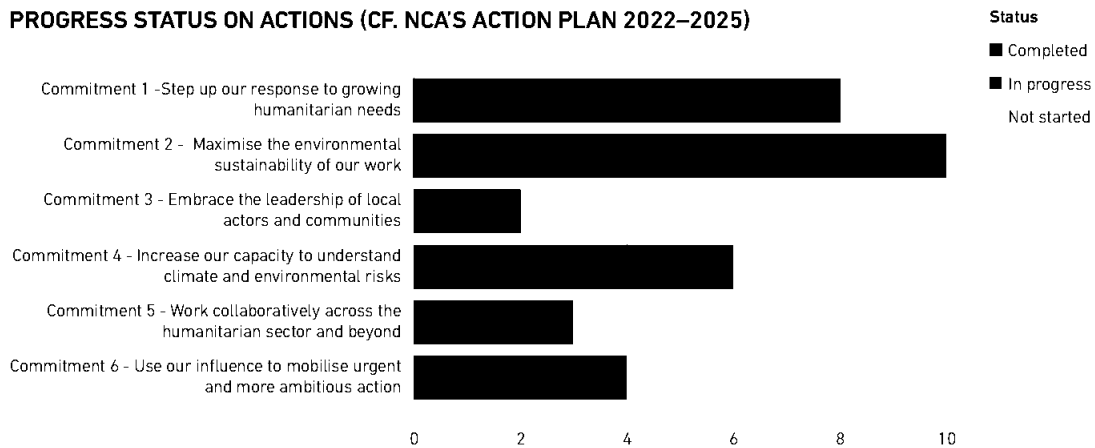
The annual accounts assume that Norwegian Church Aid is a going concern. The organisation has neither the intention nor the need to liquidate or curtail materially the scale of operations. This expectation is based on the forecast for 2024 and long-term strategic plans. The organisation is in a sound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

The economic downturn in the private economy in Norway has not significantly affected NCA's voluntary donations from the Norwegian public, and NCA has further increased funding from institutional donors. The strategy to diversify income is showing good results, however, the focus needs to continue to secure future operations. The cash flow is good and is received in line with donor agreements. The currency situation has been dramatic in several countries and together with rising inflation create challenges to managing the operations globally.

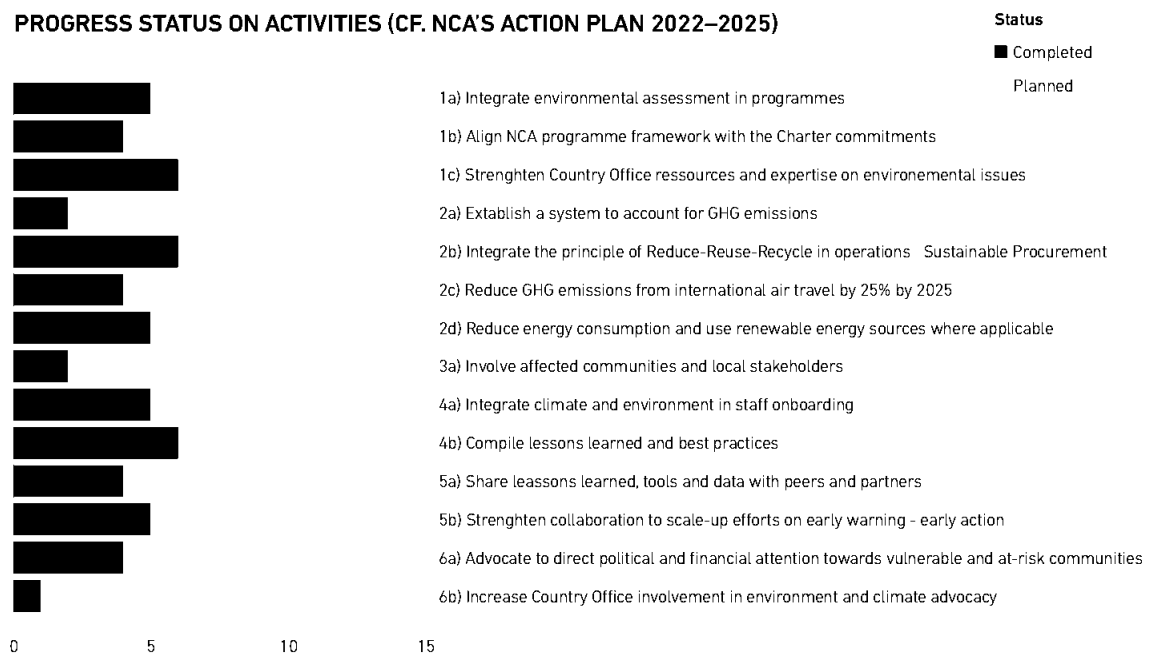
7. ENVIRONMENT AND SUSTAINABILITY

NCA continues its efforts towards implementing the action plan to achieve its commitments to the Climate and Environment Charter for Humanitarian Organisations. NCA's commitments address our climate and environment footprint in both programmes and operations, with a major focus on e.g. reducing greenhouse gas (GHG) emissions, increasing energy efficiency, assessing environmental risks, improving waste management, and building up NCA's internal competence. Progress towards NCA's planned actions and activities under the various commitments are presented below:

PROGRESS STATUS ON ACTIONS (CF. NCA'S ACTION PLAN 2022–2025)



PROGRESS STATUS ON ACTIVITIES (CF. NCA'S ACTION PLAN 2022–2025)





AN OVERVIEW OF NCA'S GREENHOUSE GAS EMISSIONS FOR 2023

GLOBAL RESULTS (tCO2e)

Reporting year: 2023
 Number of entities: 18
 Quality score: 60%
 Completeness score: 30%

Indicators			
Per internal FTE	15.80	tCO2e/FTE (Full Time Equivalent)	
Per total FTE	15.80	tCO2e/FTE	
Per budget	0.18	tCO2e/ÅK	
Per m ²		tCO2e/m ²	

Category	Emission categories	CO2 (tCO2e)	CH4 (tCO2e)	N2O (tCO2e)	HFCs (tCO2e)	PFCs (tCO2e)	SF6 (tCO2e)	Other gases (tCO2e)	Total (tCO2e)	Uncertainty (tCO2e)	Date certainty (%)
Scope 1											
1.1	Direct emissions from stationary combustion sources	266.74	-	-	-	-	-	-	266.74	55.50	82%
1.2	Direct emissions from mobile combustion sources	478.69	-	-	-	-	-	-	478.69	64.85	88%
1.3	Direct emissions from processes	-	-	-	-	-	-	-	-	-	-
1.4	Direct fugitive emissions	-	-	-	-	-	-	14.81	14.81	6.40	50%
	Sub-total Scope 1	745.43	-	-	-	-	-	14.81	760.24		
Scope 2											
2.1	Indirect emissions from electricity consumption								770.40	254.68	43%
2.2	Indirect emissions from steam, heat and cooling consumption								-	-	-
	Sub-total Scope 2								770.40		
Scope 3											
3.1	Purchased Goods and Services / In-kind donations / Cash transfer / Financial Support (upstream emissions)								9,705.85	4,161.91	69%
3.1 (bis)	In-kind donations / Cash transfer / Financial Support (downstream emissions)								2,481.06		
3.2	Capital Goods								219.22	136.33	86%
3.3	Fuel & Energy related to activities not included in scope 1 & 2								277.68	57.08	70%
3.4	Upstream transportation and distribution								-	-	-
3.5	Waste generated in operations								3.12	2.62	0%
3.6	Business travel / Volunteer travel								1,451.76	477.03	
3.7	Employee commuting								106.05	67.97	50%
3.8	Upstream leased assets								-	-	-
3.9	Downstream transportation and distribution								224.30	186.19	
3.10	Processing of distributed products								-	-	-
3.11	Use of distributed products								-	-	-
3.12	End-of-life treatment of distributed products								-	-	-
3.13	Downstream leased assets								-	-	-
3.14	Franchises								-	-	-
3.15	Investments								-	-	-
	Sub-total Scope 3								12,187.99		
	TOTAL SCOPE 1 - 2 - 3								13,718.63		



In 2023, three senior advisers from NCA's Head Office completed a technical and Training of Trainers (ToT) training on the Nexus Environmental Assessment Tool (NEAT+), which is NCA's recommended tool for conducting environmental assessments. Building on this added internal competence and capacity, several trainings on NEAT+ have been planned for 2024 at both Head Office and Country Offices (trainings will be combined with other planned travels to reduce the number of long-haul flights from Oslo).

The work to reduce greenhouse gas emissions is ongoing. In addition to tracking emissions from international air travel, NCA has expanded the emissions scope to include fleet vehicles and generators. By using the Humanitarian Carbon Calculator that has been developed in connection with the Climate and Environment Charter NCA is able to share experiences and benchmark its climate mitigation efforts with peers in the humanitarian sector, e.g. through the Norwegian NGO Network.

The base year used as reference is 2019 for international air travels and 2023 for the main categories of emissions: procurement, business travel and transportation. Fugitive emissions, waste, upstream transportation, and downstream usage of humanitarian products have not been included. Direct Power generation and fleet account for about 25% of NCA's footprint. Mitigation measures to reduce direct emissions have already been undertaken (energy efficiency, solar power systems, etc.) and will be scaled up. Emissions from long haul flights have stabilised with ongoing efforts to reduce in 2024 and 2025. Procurement and logistics represent the largest part of NCA's footprint and will be addressed as a priority in the coming years.

8. RISK MANAGEMENT

As a consequence of its aims to save lives, build resilience and seek justice, NCA operates in many fragile and conflict-affected contexts. To reduce potential harm and risks to vulnerable communities and own staff, infrastructure and financial resources, NCA continuously works to refine its strategic and operational risk management systems.

As a part of NCA's corporate governance, the risk management on a strategic level takes inspiration from the internationally recognised COSO standard for Enterprise Risk Management. Core 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 at the beginning of 2023 a reporting system based on a risk policy endorsed by its board in late 2021. Amongst external risks reported upon were changes in the security environment, the civil society space, financial context, international regulations, and the funding environment. Internal risks included compliance with donor and Norwegian Church Aid's own regulations and procedures, recruitment and retention of key staff and the secure and correct use of technology.

While Norwegian Church Aid's Senior Management Team discussed quarterly developments in risks and recommended mitigation measures, the Board reviewed the same once mid-2023. The reporting to the Senior Management Team on risk exposure, included an analysis of possible consequences for NCA's risk appetite and risk capacity.

On an operational level, Country Programmes in 2023 reported and updated as in previous years, their five-year rolling risk matrixes. This included reporting on implemented mitigation measures 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, Norwegian Church Aid continued carrying out risk assessments. Such assessments are key part of for example Norwegian Church Aid's overall Security Risk Management System. This system is composed of a number of specialised staff, equipment, trainings, and various information tools and procedures designed to help protect staff and others from harm.

Three additional sources for identification of risks and design of preventive and corrective actions were: the mandatory twice a year external auditors' management letters on the organisation's internal controls; reviews by Norwegian Church Aid'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 Norwegian Church Aid'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.



Renata Marie Ellingsen together with Olga Marenich from our partner HEKS at a shelter in Kostiantynivka, 15 km from the front line in Ukraine. The center offers activities for children and adults, and NCA has distributed both cash and hygiene articles to Internally displaced people (IDPs). Photo: Yana Tanchak/HEKS



LIABILITY INSURANCE

NCA did not have a Board Liability Insurance in 2023. The Secretary General is insured as an employee. Board members are insured when travelling as representatives for NCA.

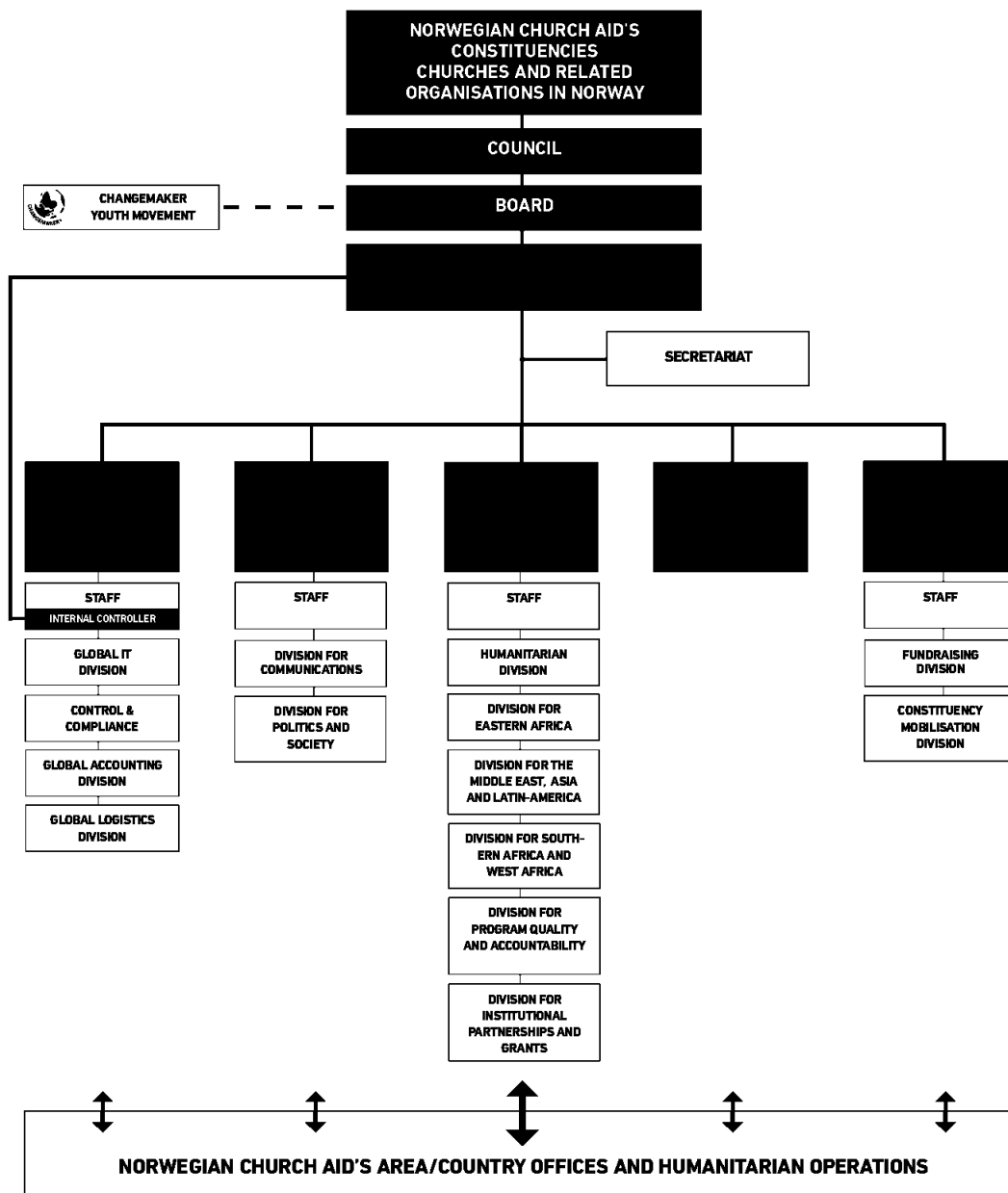
9. CONCLUSION

The Board of Directors considers 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.

Tone Lindheim Chair of the Board	Vegard Kolbjørnsrud Deputy chair of the Board	Herborg Finnset Board member
Torstein Tveiten Holten Board member	Juliet Young Board member	Birgitte Moe Olsen Board member
Kjetil Fretheim Board member	Jørn Lemvik Board member	Marte Hansen Haugan Board member
Eirik Hjort Kirkerud Board member	Silje Margrete Ander Board member	Anna Strandenæs Board member
	Dagfinn Høybråten General Secretary	



NCA'S ORGANISATION CHART AS OF 31.12.2023





BDO AS
Munkedamsveien 45
Postboks 1704 Vika
0121 Oslo

Independent Auditor's Report

To the Supervisory Board of Kirkens Nødhjelp/ Norwegian Church Aid

Opinion

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

The financial statements comprise:

- The balance sheet as at 31 December 2022
- The profit and loss account for the year then ended

In our opinion:

- The financial statements are

Fra i fjor. oppdatering kommer

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

The Board of Directors and the General Secretary (management) are responsible for the preparation of financial statements that give a true and fair view in accordance with the Accounting Act and accounting standards.

Fra i fjor. oppdatering kommer

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

<https://revisorforeningen.no/revisjonsberetninger>

BDO AS

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



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Erik Helge Lie

Partner

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NORWEGIAN CHURCH AID WORKS WITH PEOPLE AND ORGANISATIONS AROUND THE WORLD IN THEIR STRUGGLE TO ERADICATE POVERTY AND INJUSTICE.

We provide emergency assistance in disasters and work for long-term development in local communities. In order to address the root causes of poverty, we advocate for just decisions by public authorities, businesses and religious leaders.

Norwegian Church Aid is an ecumenical, diaconal organisation for global justice. We work where needs are greatest, with no intention of changing religious affiliation of our beneficiaries.

To ensure the efficiency and quality of our work, Norwegian Church Aid is a member of ACT Alliance, one of the world's largest humanitarian alliances. The alliance consists of church-based organisations throughout the world and cooperates with organisations of other religious faiths.

www.kirkensnodhjelp.no/en
Telephone: +47 22 09 27 00
Email: nca-oslo@nca.no



NORWEGIAN CHURCH AID
actalliance












Årsregnskap og årsmelding for Kirkens Nødhjelp 2023

Final Audit Report

2024-05-01

















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
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BDO AS
Munkedamsveien 45
Postboks 1704 Vika
0121 Oslo

Independent Auditor's Report

To the Supervisory Board of Kirkens Nødhjelp/ Norwegian Church Aid

Opinion

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

The financial statements comprise:

- The balance sheet as at 31 December 2023
- The activity accounts for 2023
- Statement of cash flows for the year that ended 31 December 2023
- 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 2023, 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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

<https://revisorforeningen.no/revisjonsberetninger>

BDO AS

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

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Lie, Erik Helge

Partner

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Lie, Erik Helge

Statsautorisert revisor

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IP: 188.95.xxx.xxx

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Skattedirektoratet

Saksbehandler
Rune Tystad

Deres dato
05.11.2013

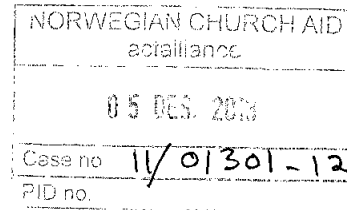
Vår dato
25.11.2013

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

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0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318
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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