

2021 ANNUAL REPORT

AND FINANCIAL STATEMENTS
FROM NCA BOARD OF DIRECTORS



NORWEGIAN CHURCH AID
actalliance





FRONT: Farmer Mohammed Abraham lives in central Darfur, Sudan. He grows sunflowers, onions and grinded sorghum. Thanks to training in, among other things, irrigation and cultivation, he has doubled his crops in recent years. Now he will train other farmers.
PHOTO: Håvard Bjelland/
Norwegian Church Aid

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STATEMENT OF FINANCIAL ACTIVITIES 2021

(NOK '000)	Notes	2021	2020
INCOMING RESOURCES			
Institutional grants			
Norad - The Norwegian Agency for Development Cooperation		367 601	351 436
MFA - The Norwegian Ministry of Foreign Affairs		277 632	269 480
Other Norwegian government agencies		1 802	2 660
Administrative support from Norwegian government agencies		42 470	43 751
Subtotal Norwegian government agencies	2	689 505	667 327
UN - United Nations Programmes		115 801	99 310
ACT Alliance and other ACT sister organisations		62 881	43 383
Other organisations, foundations and institutions		23 657	24 446
Non-implementing private foundations and businesses		8 190	11 829
EU Institutions		40 701	32 294
Non-Norwegian Government Agencies and Embassies		28 981	47 827
Administrative support from UN, ACT and other institutions		10 247	12 794
Subtotal UN, ACT and other institutions	3	290 458	271 884
Total institutional grants		979 963	939 211
Donations			
Unrestricted donations		156 879	140 870
Restricted donations		6 204	11 812
Testamentary donations and legacies		17 866	8 757
Total donations	4	180 948	161 439
Investment income		11 726	7 851
Other incoming resources		13 776	9 799
TOTAL INCOMING RESOURCES		1 186 414	1 118 300
RESOURCES EXPENDED			
Costs of generating other donations		48 098	47 368
Long-term development cooperation		651 684	525 799
Humanitarian assistance		391 936	420 102
Advocacy for global justice		40 033	44 612
Total international cooperation	5	1 083 654	990 514
Governance costs	6	52 183	46 788
TOTAL RESOURCES EXPENDED		1 183 935	1 084 669
NET INCOME (EXPENDITURE) FOR THE YEAR		2 479	33 631
Net movement in funds			
Transfer to (from) unrestricted funds		5 342	29 472
Transfer to (from) funds with internally imposed restrictions		0	0
Transfer to (from) funds with externally imposed restrictions		(2 863)	4 159

BALANCE SHEET AS PER 31 DECEMBER 2021

(NOK '000)	Notes	31.12.2021	31.12.2020
ASSETS			
Tangible fixed assets	9	48 887	46 892
Subtotal fixed assets		48 887	46 892
Stocks	10	3 071	1 705
Debtors	11	167 054	194 166
Investments	12	100 682	104 139
Cash at bank and in hand	15	297 173	262 016
Subtotal current assets		567 980	562 025
TOTAL ASSETS		616 867	608 917
FUNDS AND LIABILITIES			
FUNDS			
Unrestricted funds		187 447	182 105
Funds with externally imposed restrictions		11 329	14 192
TOTAL FUNDS	13	198 776	196 297
LIABILITIES			
Accruals for pension liabilities	14	27 170	33 243
Total long-term liabilities		27 170	33 243
Project balances, advances from donor		293 555	278 129
Other short-term liabilities	15	97 367	101 248
Total short-term liabilities		390 921	379 378
TOTAL LIABILITIES		418 091	412 620
TOTAL FUNDS AND LIABILITIES		616 867	608 917

Oslo, April 28th 2022

 Kjetil Aano Chair of the Board	 Tone Lindheim Deputy chair of the Board	 Juliet Young Board Member
 Herborg Finnset Board member	 Ingrid Eroy Fagervik Board member	 Vegard Kolbjørnsrud Board member
 Bo Christoffer Iwar Brekke Board member	 Ottar Mæstad Board member	 Naja Amanda Lyng Møretrø Board member
 Erik Hjort Kirkerud Board member	 Johanne Waithinsen Board member	 Dagfinn Høybråten General Secretary

CASH FLOW STATEMENT 2021

<i>(NOK '000)</i>	2021	2020
Cash flow from operating activities		
Net incoming (outgoing) resources	2 479	33 631
Depreciation of fixed assets	19 521	9 717
Difference between pension contribution and current service costs	(6 073)	(6 521)
Changes in other current balance sheet items	37 289	34 567
Net cash inflow from operating activities	53 215	71 394
Cash flow from investing activities		
Purchase of tangible fixed assets	(25 916)	(9 828)
Disposal of tangible fixed assets	4 401	1 649
Change in net investment in financial assets	3 456	2 469
Net cash flow from investing activities	(18 059)	(5 710)
Cash flow from financing activities		
Repayment of long-term and short-term loans	0	0
Net cash flow from financing activities	0	0
Net cash flow during the year	35 156	65 683
Cash at bank and in hand at Jan 1.	262 016	196 333
Cash at bank and in hand at Dec 31.	297 172	262 016
This consists of:		
Cash at bank and in hand	297 173	262 016

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NOTE 1 ACCOUNTING PRINCIPLES

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

The main principles are:

Consolidation of accounts

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

Receivables and liabilities

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

Fixed and current assets

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

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

Financial investments

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

Tax

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

Incoming resources

Incoming resources consist of institutional grants, donations, investment income and other incoming resources. Donations, both restricted and unrestricted, are 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 13.

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 costs and financial costs.

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

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

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

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.

Response to the Covid-19 pandemic

With regards to the ongoing Covid-19 pandemic, NCA's designated task force and NCA country offices were monitoring the situation closely. Basic workplace preventive measures have been put in place, employees in several countries, including Norway, were working from home to reduce spread, and other measures made according to the situation in the area of operations. International travel was reduced to essential only.

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 took effect from January 1, 2021, and was implemented by all country offices during 2021.

Time registration

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

NOTE 2 FUNDING FROM NORWEGIAN GOVERNMENT AGENCIES

(NOK'000)

	International cooperation		Activities in Norway		Administrative support		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
Norad Civil Society (Project Stream 1)	209 459	208 935			13 804	15 161	223 263	224 096
Norad Other (Project Stream 2 + Individual grants)	14 164	11 342			679	509	14 843	11 852
Norad Regional (Project Stream 3)	123 345	128 122			9 039	10 093	132 384	138 215
Norad Separate agreement	18 209				1 518		19 727	
Norad Information support	0	0	2 424	3 036	165	209	2 589	3 246
Subtotal Norad	365 177	348 400	2 424	3 036	25 205	25 972	392 806	377 409
MFA Strategic Partnership	227 780	151 071,925			13 685	13 738	241 465	164 810
MFA Norway HUM grants other	(5 054)	71 234			(438)	1 643	(5 492)	72 877
MFA Embassies	54 906	47 173			4 018	2 360	58 925	49 533
Subtotal MFA	277 632	269 480	0	0	17 265	17 740	294 897	287 220
BLD - Ministry of Children, Equality and Social Inclusion	0	-					-	
FHI - Norwegian Institute of Public Health	5	407					5	407
NHD - Ministry of Trade and Industry	0	0						
SIU - Senter for internasjonalisering av utdanning	1 797	2 253				39	1 797	2 291
Subtotal other Government Agencies	1 802	2 660	0	0	0	39	1 802	2 699
Total funding from Norwegian Government Agencies	644 612	620 539	2 424	3 036	42 470	43 751	689 505	667 327

NCA has a five-year (2020-2024) Cooperation Agreement with Norad. This NOK 1,7 billion agreement, commits Norad to fund NCA's long-term development activities through three main mechanisms 1) a global civil society grant 2) Minorities of faith and belief and 3) regional grants. In addition, Norad awarded NCA four short term grants with the value of MNOK 16,2.

In 2021 NCA signed a separate five-year agreement (2021-2025) with Norad through Norad's NICFI grant mechanism, securing a total of NOK 40 million for the programme "Ethiopia Interfaith Initiative 4 Forest Conservation & Climate Action". NCA's agreement for support to Tanzania Haydom Lutheran Hospital is also a separate agreement with Norad.

NCA signed a Strategic Partnership Agreement with MFA in 2020, for a four-year period from January 2020 through December 2023. The annual financial frame for the agreement is NOK 210 million per year, including flexible funds.

NOTE 3 FUNDING FROM UN, ACT AND OTHER ORGANISATIONS

<i>(NOK'000)</i>	2021	2020
UNICEF - United Nations Children's Fund	46 410	23 621
UNHCR - United Nations High Commissioner for Refugees	24 264	17 956
OCHA - United Nations Office for the Coordination of Humanitarian Affairs	18 644	11 040
UNFPA - United Nations Population Fund	11 842	1 207
WFP - World Food Programme	6 493	31 101
UNDP - United Nations Development Programme	4 390	10 565
UN Women	2 871	2 779
IOM - International Organization for Migration	474	294
UNCDF - United Nations Capital Development fund	413	747
Subtotal UN - United Nations Programmes	115 801	99 310
DCA - DanChurchAid (Denmark)	21 325	11 807
ICCO - Interchurch Organisation for Development Cooperation	17 911	8 302
ACT Alliance	12 109	8 867
FCA - Finn Church Aid	3 786	520
CoS - Church of Sweden	3 690	5 285
CA - Christian Aid (UK)	1 643	6 855
Diakonia Sweden	1 496	1 469
Ethiopian Evangelical Church Mekane Yesus Development and Social Service Commission	883	
Act for Peace - National Council of Churches in Australia	29	
HIA - Hungarian Interchurch Aid	6	278
United Church of Canada	3	
Subtotal ACT Alliance and other ACT sister organisations	62 881	43 383
EU - EuropeAid	36 332	17 296
ECHO - European Commission Humanitarian Aid and Civil Protection	4 369	14 998
Subtotal EU Institutions	40 701	32 294
SDC - Swiss Agency for Development and Cooperation	8 594	985
USAID/OFDA - United States Agency for International Development / Office of Foreign Disaster Assistance	6 425	13 557
Embassy of The Netherlands in Bamako, Mali	5 205	4 926
DFID - Department for International Development UK	4 776	5 462
Camões Instituto da Cooperação e da Língua, I.P	3 727	1 418
British Embassy Kabul	1 192	0
GIZ - Deutsche Gesellschaft für Internationale Zusammenarbeit	0	13 513
Ministry of Foreign Affairs Netherlands	(939)	7 966
Subtotal Non-Norwegian Government Agencies and Embassies	28 981	47 827

	2021	2020
Population Services International	8 892	
CRS - Catholic Relief Services	5 341	6 537
Atlas Alliance	2 430	1 026
ACF - Action Contre La Faim	1 573	
DF - Development Fund	1 407	3 180
Caritas Norway	1 247	
FORUT Campaign for development and solidarity (Norway)	1 084	1 227
AMAS Alliance Microfinance AS	908	
CAFOD - Catholic Agency for Overseas Development	340	2 838
The Global Fund to Fight AIDS, Tuberculosis and Malaria	198	7 643
NRGI - Natural Resource Governance Institute (RWI - Revenue Watch Institute)	194	215
Aidsfonds Netherlands	119	1 598
World Vision International	44	
Well Wishers Australia	44	
Initiative for Peace East Africa	34	57
NMBU - Norwegian University of Life Sciences	28	
Juba shared cost - rental income	19	89
Langora kaffe	0	14
Strømme Foundation (Norway)	0	(311)
ASI - Agribusiness Systems International	(0)	219
Norwegian Hull Club	(104)	114
DVV - Institute for International Cooperation of the German Adult Education Association	(140)	0
Subtotal Other organisations, foundations and institutions	23 657	24 446
Grundfos (Pouls Due Jensen) Foundation	6 165	6 011
Allan Family of Australia	868	1 635
Bill and Melinda Gates Foundation	810	255
Knorr-Bremse Global Care	244	8
AcT - Accountability in Tanzania Programme	97	3 919
Nesta	48	
OSISA - The Open Society Initiative for Southern Africa	5	0
BBC Media Action	1	0
Bright Products AS	(49)	1
Subtotal Non-implementing private foundations and businesses	8 190	11 829
Subtotal other organisations, foundations and governments	280 211	259 090
Administrative support from other organisations	10 247	12 794
Total funding from other organisations	290 458	271 884

NOTE 4 DONATIONS

(NOK'000)

Unrestricted donations	2021	2020
Regular donors	87 557	77 452
Other donations	12 200	12 306
Donor campaigns	18 924	11 374
Web shop / alternative gifts	4 364	4 621
Anniversary and remembrance gifts	724	917
Individual donors	123 768	106 669
Lenten campaign	23 571	25 684
Church offerings	4 037	5 266
Congregations and communities	27 608	30 950
Sponsor revenue	4 532	2 327
Payroll donations from company employees	937	881
Advertisements sales	35	43
Private sector	5 504	3 251
Subtotal unrestricted donations	156 879	140 870
Restricted donations		
Lebanon Humanitarian Response	105	5 155
Corona Response	38	303
Refugees Europe	(198)	198
Syria Emergency Response	30	
Haiti Crisis	503	
Sahel Drought	(303)	86
Fundraising campaigns	175	5 742
Brazil, Co-existence with the semi-arid	1	12
Brazil, Football and citizenship	0	195
DR Congo WASH Quick impact project Bibokoboko	24	0
DR Congo, Rehabilitation of the Maternity ward at Bideka	0	552
DR Congo, Support to Transit Centre Dorcas House	43	140
Ethiopia, Cholera outbreak impact mitigation in Malee District, South Omo	(110)	
Ethiopia, Church forest conservation	0	55
Ethiopia, Empowering Women & Girls - Improved WASH Services in Welmera Woreda,	460	
Ethiopia, Safe Space: Accelerating action to ensure the wellbeing of adolescents	0	449
Ethiopia, Safe water to Ethiopian Communities	702	
Ethiopia, Save lives, alleviate suffering and protect human dignity	296	
Ethiopia, Strengthened Climate Resilience for rural Ethiopian Communities (Food security, Samre)	341	385
Ethiopia, The church forests and interfaith climate initiative in Ethiopia - Private Donor	174	
Ethiopia, Waste for Value	37	8

	2021	2020
Ethiopia, Waste for Value (W4V) Gambella project (Codex)	45	
Ethiopia, Waste for Value (W4V) Hawassa and Zeway project(Kavli)	1 371	
Ethiopia, Waste for Value (W4V) Shashemene project -BEWI	761	
Ethiopia, Water Development Project	0	754
Ethiopia, Water Supply, Sanitation and Hygiene (Vannt)	230	
Ethiopia, Water, hygiene and sanitation in Ankober and Woreda	0	5
Global, Emergency response partner *	0	149
Haiti, Education/Youth (WASH), Green Schools	238	250
Malawi, Saving lives through quality health care - Christmas Campaign	36	47
Mali, Girls in Boghassa, Kidal	28	37
Mali, Response for IDPs B. F-Mali crisis.	474	
Nigeria, Humanitarian Response – GBV & Hygiene for Internal Refugees in Borno	0	368
Palestine, Vocational training programme	276	346
Peace, Human Rights & Dignity Fund	23	
Romania, Dignified living conditions, equal access to economic opportunities and improved citizen participation of Roma people	0	1
Somalia, Job creation, Anti-Piracy Project	0	1 157
Somalia, Youth Empowerment through vocational skills training	116	
Tanzania, Micro Investing Support Activities	115	230
Tanzania, Water, sanitation and hygiene	0	537
Zambia, Antioch School Project	34	
Zambia, Human Rights and Sexual Reproductive Health Rights for Girls and Women	315	395
Project donations	6 029	6 070
Subtotal restricted donations	6 204	11 812
Testamentary donations and legacies	17 866	8 757
Total donations	180 948	161 439

NOTE 5 INTERNATIONAL COOPERATION

(NOK'000)

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

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

Region/Country	2021	2020	Region/Country	2021	2020
Eastern Africa			Middle East		
Burundi	19 331	14 953	Afghanistan	42 178	48 580
Democratic Republic of the Congo	47 121	47 203	Iraq	22 886	37 766
Eritrea	(785)	109	Lebanon	32 910	40 880
Ethiopia	83 835	46 508	Pakistan	27 215	19 231
Kenya	4 594	6 894	Palestine	24 105	23 257
Somalia	73 738	69 658	Syria	30 223	40 453
South Sudan	76 935	63 089	Total Middle East	179 516	210 168
Sudan (excl. Darfur)	72 931	34 805	South East Asia		
Sudan (Darfur region)	53 670	51 140	Myanmar	18 100	12 568
Tanzania	43 251	47 938	Bangladesh	11 901	11 801
Regional Eastern Africa	0	0	India	700	
Total Eastern Africa	474 621	382 297	Vietnam	0	0
Southern Africa			Philippines	0	0
Angola	38 221	31 251	Total South East Asia	30 701	24 370
Botswana	379	362	Total Middle East and South East Asia		
Malawi	75 469	62 078		210 218	234 537
Mozambique	873	593	Latin America		
South Africa	3 812	4 052	Brazil	0	199
Zambia	47 097	39 290	Guatemala	4 952	4 859
Zimbabwe	2 730	1 950	Haiti	8 873	9 237
Regional Southern Africa	0	0	Venezuela	0	3 500
Total Southern Africa	168 581	139 576	Total Latin America	13 825	17 795
West and Central Africa			Europe (excluding Norway)		
Mali	53 260	47 288	Romania	0	(93)
Western Sahara	0	0	Serbia	(11)	267
Niger	0	0	Regional Europe	0	0
Nigeria	25 430	21 232	Total Europe (excluding Norway)	(11)	174
Total West And Central Africa	78 690	68 521	Norway*		
Total Africa	721 893	590 394		24 552	24 130
			Global		
				113 177	123 483
			Total International Cooperation		
				1 083 654	990 514

* 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	2021	2020	Note
Personnel cost	30 003	31 340	a)
Depreciation of fixed assets	4 641	4 995	
Fees for auditors, legal advisors and consultants	3 400	1 930	
Travel expenses	256	324	
IT and communication expenses	8 995	7 342	
Office running cost and expenses related to premises	2 712	2 638	
Financial expenses	(200)	(4 350)	b)
Other expenses	2 376	2 568	
Total governance cost	52 183	46 788	

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

b) Income due to foreign exchange gains.

Key figures and ratios according to guidelines from the Norwegian Control Committee for Fundraising

	2021		2020		2019		2018		2017	
Share, governance costs	52 183	4,4 %	46 788	4,3 %	49 974	4,7 %	52 191	5,2 %	50 790	5,2 %
Share, international cooperation	1 083 654	91,5 %	990 514	91,3 %	956 789	90,9 %	896 477	90,0 %	876 874	90,0 %
Share, fundraising costs	48 098	4,1 %	47 368	4,4 %	45 935	4,4 %	47 044	4,7 %	47 120	4,8 %
Total resources expensed	1 183 935	100,0 %	1 084 669	100,0 %	1 052 697	100,0 %	995 713	100,0 %	974 785	100 %
Fundraising ratio	73,4 %		70,7 %		72,7 %		70,8 %		72,8 %	

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

NOTE 7 AUDITORS' REMUNERATION

Auditors' remuneration (incl. VAT)	2021	2020
Ordinary auditor's remuneration, Head Office	498	484
Project audits, Head Office	1 959	2 147
Other services and support from auditor	178	23
Ordinary auditor's remuneration and project audits at Country Offices	6 052	4 534
Total costs to auditors	8 687	7 189

NCA's group auditor is BDO.

Ordinary auditor's remuneration includes both final invoices for the 2020 audit as well as on account invoices for the 2021 audit.

NOTE 8 EMPLOYEE AND STAFF COSTS

(NOK'000)

Analysis of personnel costs	Head Office staff		National and expatriate staff at Country Offices		Total payroll costs all employees	
	2021	2020	2021	2020	2021	2020
Wages and salaries	82 566	82 113	190 702	173 454	273 268	269 994
Social security costs	13 850	14 478	10 842	11 837	24 692	22 909
Pension costs	7 059	5 146	10 532	9 473	17 591	14 807
Other remuneration	1 512	1 604	2 787	4 075	4 299	10 689
Payroll costs	104 987	103 341	214 862	198 838	319 850	318 400
Consultants	147	77	2 923	13 241	3 070	858
Other personnel related costs	1 469	2 509	2 008	1 944	3 476	691
Indirect personnel costs	1 615	2 586	4 931	15 185	6 546	1 549
Total personnel costs	106 603	105 927	219 793	214 023	326 396	319 950

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	31.12.2021	31.12.2020
Permanent positions at Head Office	146,0	144,0
Temporary positions at Head Office	10,0	14,0
Expatriate positions at Country Offices	66,0	64,0
Home-based expatriate positions	15	*
National staff at Country Offices	635,0	558,0
Total number of employees	872,0	780,0

*) Positions with home-based expatriate contracts are in 2020 included in Expatriate positions at Country Offices

Emoluments for executive managers (General Secretary)	2021	2020
Wages and salaries	1 217	1 191
Pension costs	191	174
Other remuneration including travel compensation	16	17
Total emoluments for executive managers (General Secretary)	1 424	1 382

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 FIXED ASSETS

(NOK'000)

	Buildings			Motor Vehicles			Office and staff house furnitures (incl. Art)			Perman
	Head Office	Country Offices	Total	Head Office	Country Offices	Total	Head Office	Country Offices	Total	Head Office
Cost price 01.01.21	49 042	19 584	68 625	0	25 335	25 335	964	6 060	7 024	19 144
This year's additions		1 617	1 617		7 998	7 998	69	1 059	1 128	(0)
This year's disposals		(136)	(136)		(3 341)	(3 341)		(90)	(90)	
Cost price 31.12.21	49 042	21 065	70 106	0	29 991	29 991	1 033	7 030	8 063	19 144
Accumulated depreciation 01.01.21	(13 343)		(13 343)	0	0	0	(471)		(471)	(13 690)
This year's depreciation	(1 037)		(1 037)	0	0	0	(93)		(93)	(1 381)
Accumulated depreciation 31.12.21	(14 380)	0	(14 380)	0	0	0	(564)	0	(564)	(15 071)
Accumulated impairment 01.01.21		(19 584)	(19 584)		(25 335)	(25 335)		(6 060)	(6 060)	
This year's impairment		(1 481)	(1 481)		(4 656)	(4 656)		(969)	(969)	
Accumulated impairment 31.12.21		(21 065)	(21 065)		(29 991)	(29 991)		(7 030)	(7 030)	
Booked value 31.12.21	34 662	0	34 662	0	0	0	469	0	469	4 073
Economic lifetime	50 years			5 years			10 years/5years			

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.

2021 exchange rates are used for incoming balances, which explains why they differ from closing balances 2020 in last year's financial statements.

It is decided to rehabilitate the office building in Bernhard Getz gate 3. Assets that no longer has value will be fully depreciated at the start of the rehabilitation.

1) PROPERTY BERNHARD GETZ GATE 3 (BG3)

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

ent building fixtures		IT equipment (hardware/software)			Office machines			Other investments			Total		
Country Offices	Total	Head Office	Country Offices	Total	Head Office	Country Offices	Total	Head Office	Country Offices	Total	Head Office	Country Offices	Total
	19 144	12 687	10 276	22 963	360	12 434	12 794	0	12 121	12 121	82 196	85 810	168 007
	(0)	7 759	2 595	10 355	0	2 576	2 576	0	2 243	2 243	7 828	18 088	25 916
	0		(760)	(760)		300	300		(374)	(374)	0	(4 401)	(4 401)
0	19 144	20 446	12 111	32 557	360	15 310	15 670	0	13 990	13 990	90 025	99 497	189 522
	(13 690)	(7 440)		(7 440)	(360)		(360)		0		(35 304)	0	(35 304)
	(1 381)	(3 322)		(3 322)	0		0		0		(5 834)	0	(5 834)
0	(15 071)	(10 763)	0	(10 763)	(360)	0	(360)	0	0	0	(41 138)	0	(41 138)
0	0		(10 276)	(10 276)		(12 434)	(12 434)	0	(12 121)	(12 121)	0	(85 810)	(85 810)
0	0		(1 835)	(1 835)		(2 876)	(2 876)	0	(1 869)	(1 869)	0	(13 687)	(13 687)
0	0		(12 111)	(12 111)		(15 310)	(15 310)	0	(13 990)	(13 990)	0	(99 497)	(99 497)
0	4 073	9 683	0	9 683	0	0	0	0	0	0	48 887	0	48 887
20 years		3 years			3 years			n/a					

NOTE 10 STOCKS

Norwegian Church Aid's emergency stock contains various water and sanitation equipment ready to be dispatched on short-term notice to crisis areas. Examples of equipment are latrines, water purification, storage and distribution equipment.

The main stock is located at Frogner, close to Gardermoen airport, and contains values for 2 MNOK as of 31.12.2021.

Stocks are also kept at several of Norwegian Church Aid's Country Offices. As stated in the accounting principles, these are expensed at the time of purchase. The total value as of 31.12.2021 was 4,5 MNOK.

Remaining Stock is gifts sold in the online store.

NOTE 11 DEBTORS

<i>(NOK'000)</i>	<u>31.12.2021</u>	<u>31.12.2020</u>
Receivables from donors	125 797	151 401
Receivables from partners	13 833	14 859
Receivables from employees	2 303	1 810
Prepaid expenses	9 796	8 371
Deposits	5 934	5 046
Accrued income	2 113	3 836
Other short-term receivables	7 279	8 843
Total short-term receivables	167 054	194 166

NOTE 12 INVESTMENTS

Financial investments 31.12.2021	Cost price	Market value	Unrealised gain (loss)
	31.12.2021	31.12.2021	31.12.2021
Money market funds and investment funds, national and international	57 424	57 204	(288)
Quoted shares, national and international	30 841	41 689	10 848
Other shares	1 788	1 788	0
Total	90 053	100 682	10 560

Financial investments 31.12.2020	Cost price	Market value	Unrealised gain (loss)
	31.12.2021	31.12.2021	31.12.2021
Money market funds and investment funds, national and international	51 338	52 091	753
Quoted shares, national and international	39 001	45 747	6 746
Other shares	1 603	1 603	0
Equity contribution pension fund	4 662	4 662	0
Investment properties	105	36	(69)
Total	96 709	104 139	7 430

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 FUNDS

(NOK'000)

		Opening balance 01.01.21	Incoming resources	Resources expended	Closing balance 31.12.21
Unrestricted funds					
Foundation capital	1)	89 554	4 759		94 313
Unrestricted income funds		92 551	248 104	(247 522)	93 134
Subtotal unrestricted funds		182 105			187 447
<i>Funds with externally imposed restrictions</i>					
Earmarked project funds	2)	14 192	6 425	(9 388)	11 229
Legacy income funds			100		100
Subtotal funds with externally imposed restrictions		14 192			11 329
Total funds		196 297	259 389	(256 910)	198 776

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 2021:

	Opening balance 01.01.21	Incoming resources	Resources expended	Closing balance 31.12.21
Refugees Europe	1 198	(198)	(1 000)	0
Eastern Sahel Drought	304	(303)	0	1
Syria Emergency Response	(0)	251	(222)	30
Corona Response	303	38	(335)	6
Lebanon Humanitarian Response	1 356	105	(900)	562
Haiti Crisis		503		503
Earmarked donations to projects (see note 4)	11 031	6 029	(6 932)	10 128
Earmarked project funds	14 192	6 425	(9 388)	11 229

NOTE 14 ACCRUALS FOR PENSION LIABILITIES

PENSION LIABILITIES FOR EMPLOYEES IN NORWAY

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

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

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	2021	2020
Present value of pensions earned this year	2 145	2 259
Return on pension funds and interest expense on the pension commitment	(2 540)	(2 041)
Administrative expenses and interest rate guarantee	997	622
Net pension expenses, defined benefit scheme	602	841

Pension liabilities	2021	2020
Defined benefit obligation (excl. social security fees) 31.12.	(176 500)	(169 629)
Pension funds valued at fair value 31.12.	206 782	194 634
Unrecognised actuarial gains (losses)	(26 271)	(13 140)
Net pension liabilities	4 011	11 865

Financial assumptions	2021	2020
Discount rate	1,90%	1,50%
Estimated salary increase	2,75%	2,00%
Estimated adjustment of social security base figure	2,50%	1,75%
Estimated adjustment of pension benefits	1,74%	0,99%
Expected return on funds	3,10%	2,40%

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.

	<u>2021</u>	<u>2020</u>
Pension liabilities for employees at Head Office	4 011	11 604
Pension liabilities for national staff at Country Offices	23 158	21 639
Total pension liabilities for Norwegian Church Aid	27 170	33 243

NOTE 15 SHORT-TERM LIABILITIES

	31.12.2021	31.12.2020
Accrued, not due wages and salaries, other debt to employees	17 480	17 011
Public duties payable - Country Offices	1 187	1 995
Public duties payable - Norway *	8 818	8 274
Accounts payable	26 399	37 055
Accrued, not due expenses	25 248	19 303
Payable to donors	12 853	7 868
Payable to partners	2 952	3 219
Other short-term liabilities	2 430	6 523
Total current liabilities	97 367	101 248

* Included in the public duties payable in Norway are retained payroll taxes amounting to 3,9 MNOK. The amount is placed in a restricted bank account reserved for this purpose.



Hand wash by the toilets at a health clinic in Bilel, Darfur, Sudan.

PHOTO: Håvard Bjelland/
Norwegian Church Aid

REPORT OF THE BOARD OF DIRECTORS, 2021

1. NORWEGIAN CHURCH AID'S ACTIVITIES

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

Together, we work around the world to create positive and sustainable change. Norwegian Church Aid is an ecumenical diaconal organisation headquartered in Oslo, with offices in 22 countries as well as some in humanitarian operations. We collaborate with civil society organisations, faith-based organisations and other institutions in Africa, Asia, Latin America, Europe and the Middle East. We are a non-profit and non-partisan civil society organisation, and our support is provided unconditionally with no intention of influencing anyone's religious affiliation. We lobby governments, business and religious leaders to eliminate the root causes of poverty and injustice.

PART A: **THE WORK OF THE BOARD IN 2021**

An unusually demanding and unusually good year

2021 has been an unusual year for the Board of Norwegian Church Aid – and for the work of Norwegian Church Aid.

The whole year has been affected by the global coronavirus crisis that could so easily have paralysed much of the organisation's work and operations. This has placed a strain on the organisation's employees at both our Head Office and in our Country and Regional Offices. It has effectively prevented a lot of international travel. The risk of infection, national lockdowns of varying degrees in a number of countries, a decline in world trade and changes in trading have had an impact on the lives of hundreds of millions of people. The statistics show a negative trend in respect of several aspects of the positive developments that have occurred in the UN's sustainability targets during the last decade.

And if that was not enough, the world has also been hit by a number of political and natural crises (Sudan, Afghanistan, Ethiopia, Burkina Faso, Lebanon, Congo and Myanmar/Ruhinga – just to mention a few).

The meeting of the Board of Delegates in 2021 was held online, and of the five Board meetings which took place during the course of the year, two were held online and three were held with physical attendance. It was good to meet everyone face-to-face after having held all of last year's meetings online.

During this period there have also been developments in respect of the reports submitted to the Board by the management. The contents of these have been increasingly more comprehensive and effective in addressing issues.

Impressive efforts and clout

Programme implementation: The main impression gained from 2021 concerns the impressive efforts and clout that all parts of the organisation have managed to achieve during the course of the year. The organisation has implemented plans and projects; it has managed to make use of digital solutions and it has found new methods of communication that have proved to be useful and effective.

Development of digital tools: This has been made possible because all parts of the organisation have displayed a strong commitment to digital competence. Consequently, our lines of communication have continued to stay open during periods and in places where other communications have been difficult. At the same time, this period has clearly shown that digital solutions cannot cover all the requirements of our employees or organisations. These need to be balanced by being physically present.

Travel restrictions have prevented the Board from undertaking travel to programmes. The Board wishes to emphasise the value of being exposed to the work that is being carried out and is looking forward to this practice being reintroduced.

Dealing with crises: During the course of the year, the Board has received both written and verbal reports about how crises have occurred and been dealt with in the various countries in which Norwegian Church Aid operates. The Board is impressed both by the willingness that is often shown

locally and by the ability displayed by the organisation in helping to find solutions both at ground level and also sometimes in an overall context. We feel that it is a privilege to be involved in these processes.

Finances: Our 2021 financial reports contain very good results. The Board notes that Norwegian Church Aid's income for the year has reached a new record. There are three factors in particular that we would like to highlight here:

- *Fundraising/net operating assets:* Excellent fundraising work has been carried out. Regular donors and general gifts have produced impressive results. This income is very important for profiling the organisation's work, for building sound foundations and for creating links and involvement.
- *Internationalisation:* For some time, the Board has been aiming to expand Norwegian Church Aid's international donor base. Last year's results show that a considerable amount of great work was undertaken in this respect and that we have achieved the balance sought by the Board.
- *Official support:* The excellent cooperation which exists between Norwegian Church Aid and institutional donors has continued. Long-term agreements with Norwegian governing bodies have secured high levels of income and new contracts have been entered with a number of international organisations, including EU and UN organisations and institutional donors globally.

Management development and basis: The Board has also noted that management development work has been initiated. The aim of this is to both safeguard the organisation's expertise and to strengthen our roots as an organisation based on faith and the church.

The Board is grateful for being involved in this work and we are proud of what Norwegian Church Aid has achieved in 2021.



At a women's centre in Wau, South Sudan, Mari Abui learns to sew and make her own reusable sanitary pads. They also receive other training and psychosocial support. **PHOTO:** Håvard Bjelland/Norwegian Church Aid

PART B: RESULTS IN 2021

INTRODUCTION

2021 was a year marked by many crises in the countries where Norwegian Church Aid (NCA) operates. In addition to continued response and adaptation of our programming to the multiple effects of Covid-19, we have been able to respond to emerging and protracted humanitarian crises, navigate unrest and political crises, as well as keeping up our long-term programmes, reaching planned objectives and beyond.

At the entry to 2021 the UN Global Humanitarian Overview estimated a record high number of 235 million people in need of humanitarian support. Mid December 2021 the estimated number of people in need for humanitarian support was a new record high of 274 million. Conflict, pandemic, extreme weather, natural disasters, and increased food prices are driving the humanitarian needs. NCA is working in many of the countries with massive humanitarian needs.

NCA has throughout 2021, thanks to its holistic and multi-thematic approach, provided significant programme support to address these crises in the form of humanitarian response, with a particular focus on water, sanitation and hygiene (WASH) and gender-based violence (GBV) in emergencies, and peacebuilding.

The sudden change of power in **Afghanistan** in mid-August caused an intense and long-lasting phase of crisis management in NCA. However, operations were kept in activity, and staff and partners were able to respond to the ongoing humanitarian needs as well as adapting long-term programmes with a necessary degree of acceptance from the Taliban. The military coups in **Sudan** and **Myanmar**, the war in **Gaza**, the political crisis in **Haiti** and the conflict in **Ethiopia** have resulted in access constraints and dire humanitarian needs that NCA have addressed together with our partners and ACT sister agencies. NCA also responded to the severe earthquake in **Haiti** and the volcanic eruption in **DRC**, and increased efforts to respond to the needs of the population affected by the crisis in **Lebanon** and the **Sahel** region.

2021 is the second year of our multi-year agreements with Norad and the Norwegian Ministry of Foreign Affairs. The progress reports from the Country Offices show results on and beyond our set targets in most countries. In addition, NCA has signed separate agreements worldwide, with Norwegian embassies and other institutional donors such as the European Union, USAID, UN agencies (e.g. OCHA, UNHCR, UNICEF), as well as with international private foundations and businesses for a total of NOK 347 million. Donations from Norwegian individuals, congregations and private sector actors amounted to NOK 181 million.

Two years into the NCA Programme Framework 2020 – 2030 we see that NCA's multi-thematic, faith- and rights-based approaches make us well-placed to face complex and changing realities in a sustainable manner. Addressing the devastating effects of climate change and ensuring environmentally sustainable programming¹ is more relevant than ever, and we increasingly do so as an integral part of all our work.

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

¹ Climate Resilient WASH, Climate Smart Economic Empowerment and Faith-Based Climate Action

Fatima Musa has collected blankets and hygiene items from NCA's distribution point. She has just returned to safety after an attack on her village. Distribution of non-food items to internally displaced people outside Nyala, Darfur, Sudan.
PHOTO: Håvard Bjelland/Norwegian Church Aid



PROGRAMME FRAMEWORK 2020 – 2030

Global programmes:



Gender-Based Violence



Climate Resilient Water, Sanitation and Hygiene



Peacebuilding

Strategic initiatives:



Climate Smart Economic Empowerment



Faith Based Climate Action



Fighting Inequality

GENDER-BASED VIOLENCE

To empower women and girls to live lives free from violence, the Gender-Based Violence (GBV) programme continued to change harmful social norms, deliver essential GBV services, contribute to reduce maternal mortality, and promote information on safe family planning. The programme's ambitions align with Sustainable Development Goals (SDGs) one, three, four, five, ten and sixteen.



In 2021, the **South Sudan** programme focused on GBV case management, service delivery, GBV prevention and mitigation, as well as response activities, reaching a total of 8,369 people. Services included psychosocial support, cash vouchers and dignity kits. 40% of the participants in our training on livelihood empowerment, established their own businesses. GBV prevention messaging included

information about the harmful consequences of GBV, forced and child marriages, as well as the benefits of educating girls.

NCA **Malawi** is implementing a Programme for Reproductive Health (RH) locally known as the N'zatonse Project. In 2021 NCA referred 33,514 clients to RH services. Clients were referred for services such as counselling, family planning, and HIV testing. One of the key activities was capacity development for community healthcare workers.

In **Sudan**, Sexual and Reproductive Health and Rights (SRHR) was included as part of the GBV programme. In 2021 the Sudan GBV Team held a nationwide gathering with all GBV partners from six states where women and men from different parts of Sudan openly discussed challenges and opportunities related to gender-based violence. NCA Sudan signed an agreement with the Norwegian Embassy for a new project in collaboration with Save the Children on combating female genital mutilation and child marriage. NCA Sudan also signed partnerships with the United Nations Population Fund (UNFPA) and UNICEF to implement GBV interventions in Gedaref.

Adolescent Sexual and Reproductive Health in emergencies (ASRHIE) is a new focus under the agreement NCA Sudan has with the Norwegian Ministry of Foreign Affairs. Adolescent Sexual and Reproductive Health and Rights (ASRHR) activities have been carried out within the Women and Girls Safe Space's and in the communities through outreach and awareness raising sessions in Gedaref.

In 2021, GBV programming is implemented in Afghanistan, Bangladesh, Burkina Faso, DRC, Ethiopia, Iraq, Syria, Lebanon, Malawi, Mali, Nigeria, Pakistan, Palestine, Somalia, South Sudan, Sudan, Tanzania, Zambia and Myanmar.



Women's group advocating against gender-based violence. Society of Daughters of Mary Immaculate, South Sudan.

PHOTO: Kari Øyen/Norwegian Church Aid

CLIMATE RESILIENT WATER, SANITATION AND HYGIENE

NCA's global Climate Resilient WASH (CRWASH) programme consisted of 178 projects in 2021. Despite the global challenges of the pandemic, NCA Country Offices managed to implement their programmes as planned with some exceptions and achieved its objectives. The programme's ambitions align with those of SDG six, and contributes to SDGs one, three, eleven and thirteen.

NCA's Environmental Sustainability Standards (ESS), the climate resilience guidelines, and NCA's affiliation to the Climate Charter, strengthened the climate aspects of NCA WASH programming. Climate resilience in WASH programming was also strongly linked to the NCA work on strengthening civil society.

The sanitation facilities of Community Primary School Jardin de Roissegnol in Marceline, Raymond community, Camp Perrin were destroyed in the earthquake. This school was part of NCA's "Green school" funding 2019.

PHOTO: Manfred Artl/Norwegian Church Aid



NCA's Climate Resilient WASH programme was implemented in ongoing droughts in **Syria** and **Afghanistan**, food insecurity contexts in south **Pakistan** and **Haiti** and non-climate related disasters like earthquake like in Haiti.

The Joint Office (NCA/Lutheran World Federation/Diakonie Katastrophenhilfe) in **Haiti** responded to the earthquake disaster mobilising resources through the ACT system. The Joint Office and partners have repaired four water supply schemes, connected five schools to water supply, distributed 903 hygiene items (water filters) and carried out other multi-sector activities. The hygiene promotion activities with focus on Covid-19 prevention reached more than 17,000 people in the earthquake affected areas. In 2021, NORAD and funds collected from Norwegian school children funded the construction of the water supply and sanitation facilities of four schools benefiting more than 1,500 people and promoted safe hygiene. Pupils and staff spread the new behaviour to families and community. The Joint Office built the capacity of local disaster response groups. The August 2021 earthquake has heavily damaged classrooms of the schools where we intervened, but the sanitation facilities prevailed with little damages.

In 2021, NCA's CRWASH programme was implemented in Mali, Burkina Faso, Sudan, South Sudan, Ethiopia, DR Congo, Somalia, Pakistan, Afghanistan, Haiti, Burundi, Nigeria, Bangladesh, Gaza/ Palestine, Lebanon and Syria.

PEACEBUILDING

NCA worked for constructive relations between ethnic, religious, and political groups through educational and cultural campaigns and by opening spaces for collaboration in 14 countries. The programme's ambitions align with those of SDGs five, ten and sixteen.



NCA concluded a report analysing Jewish, Christian, and Muslim theological interpretations of their role in peacebuilding. The report provides insight and support to efforts of engaging religious actors as peacebuilders.

NCA supported peacebuilding structures in conflict areas to transform local conflicts in five countries. NCA brokered a two-day conciliation meeting in Adjelhoc, **Mali**. There, religious and traditional leaders, youth, women, and government representatives met to find a solution to the conflicts that divide communities in the area. As a result, a peace declaration, with commitments from all sides, was signed by the leaders.



"We lived happily together, but then everything changed. Our friends became our enemies. We did not dare to go out for fear of being attacked. But now our enemies have become our friends", says Daniel Deng Dau. Martin Akoloth Dier and Daniel come from different communities in the shattered city of Malakal in South Sudan. Through the NCA peace program, the two have become friends..
PHOTO: Håvard Bjelland/Norwegian Church Aid

NCA advocated for duty-bearers to address key driving factors of conflict, and to open participation of the most marginalised in peace processes. In **South Sudan**, NCA organised a workshop with youth to give visibility to youth-led peacebuilding initiatives in the country and find entry points for youths to promote peace in local communities.

In the Tigray and Amhara Regions in **Ethiopia**, NCA run more than six pilots where Social Cohesion work and Psychosocial Support were mutually integrated in community mobilising work, linking the sectors of humanitarian response and peacebuilding. This approach is based on the experience that local communities that come out of a period of violent conflict often lose some of the trust community members have had to each other. This is affecting community level collaboration,

sharing, taking care of each other, sense of inclusiveness and sense of being safe. If these indicators of social cohesion can be restored through peacebuilding efforts, the impact will also benefit the community members sense of psychosocial wellbeing. This approach will be multiplied in several regions in Ethiopia in 2022.

In 2021, NCA's peacebuilding programme was implemented in Afghanistan, Burundi, Ethiopia, Iraq, Kenya, Mali, Myanmar, Palestine, Pakistan, Rwanda, South Sudan, Sudan, Tanzania and Uganda.

CLIMATE SMART ECONOMIC EMPOWERMENT

The Climate Smart Economic Empowerment programme (CSEE) has strengthened smallholder farmers' productivity and market access. Despite operating in complex contexts, with increasing poverty and climate risk, CSEE team and partners continued to achieve positive results in 2021. The programme's ambitions align with those of SDGs one, two, five, eight, thirteen and fifteen.



In **Burundi**, 4,200 rights-holders participated in the programme and increased their vegetable production and market access. In **Malawi**, changing seasonal and annual rainfall and rising surface temperatures, increasingly threaten livelihoods. 12,319 Malawian smallholder farmers, 55% female, adopted micro drip irrigation and participated in the programme. This increased resilience to climate change, and they harvested more than 100 tonnes of horticultural produce from a baseline of 18 tonnes in the previous year.

Community action groups in Darfur, **Sudan**, planted 15,000 Acacia trees, constructed three sand dams and nine check dams to conserve soil and water. In September, **Tanzania** conducted an outcome assessment which indicated an increase of 29.3% (from 32% to 61.3%) of households affording three meals per day after NCA Tanzania activities in the intervention area. Covid-19 has increased investment in digital solutions for the development of practical skills and strengthening access to relevant sustainable education and training.

In 2021, NCA's Climate Smart Economic Empowerment programme was implemented in Afghanistan, Burundi, Ethiopia, Haiti, Malawi, Myanmar, Palestine, Somalia, Sudan, Tanzania and Zambia.



Rose in Malawi cultivates her land after training in, among other things, irrigation and cultivation.
PHOTO: Håvard Bjelland/
Norwegian Church Aid

FAITH BASED CLIMATE ACTION

Faith-Based Climate Action (FBCA) mobilises faith-based organisations and movements for climate change action. Through this initiative NCA is supporting faith actors in developing climate change actions that address local needs and vulnerabilities in their communities and among their constituencies. The programme's ambitions align with those of SDGs ten, eleven, thirteen and fifteen.



In **Ethiopia**, some of the last remaining forests are found on plots around churches and monasteries, more than 70,000 of them, in most parts of the country. These forests are perceived as sacred and protected by the communities. To build on the unique potential, NCA Ethiopia is implementing the Interfaith Initiative for Forest Conservation and Climate Action together with Orthodox, Evangelical and Muslim partners, which was officially launched in 2021. Initial results from the programme include 178 hectares of land coming under improved natural resources management and 2600 people registering to be part of the care for the forests.

In **Guatemala**, over the last five years, members of 48 communities have received training on community resilience from the perspective of the Ecological Conversion and Care for Creation approach, as cited in the papal statement Laudato Si. This has enabled the development of community guides on agroecological production, and farmers have organised to produce food through appropriate systems and technology.

In 2021, the FBCA strategic initiative was implemented in Angola, Ethiopia, Guatemala and Pakistan.



The church forests constitute values and opportunities for improved ecosystems, contributing to surrounding communities' livelihoods and resilience to climate change.

PHOTO: Anette Torjusen/
Norwegian Church Aid

FIGHTING INEQUALITY

NCA's Fighting Inequality programme focuses on economic inequality. The main objective of the programme is fair and equitable distribution of public resources and just resource governance. The programme's ambitions align with those of SDGs one, ten and sixteen.

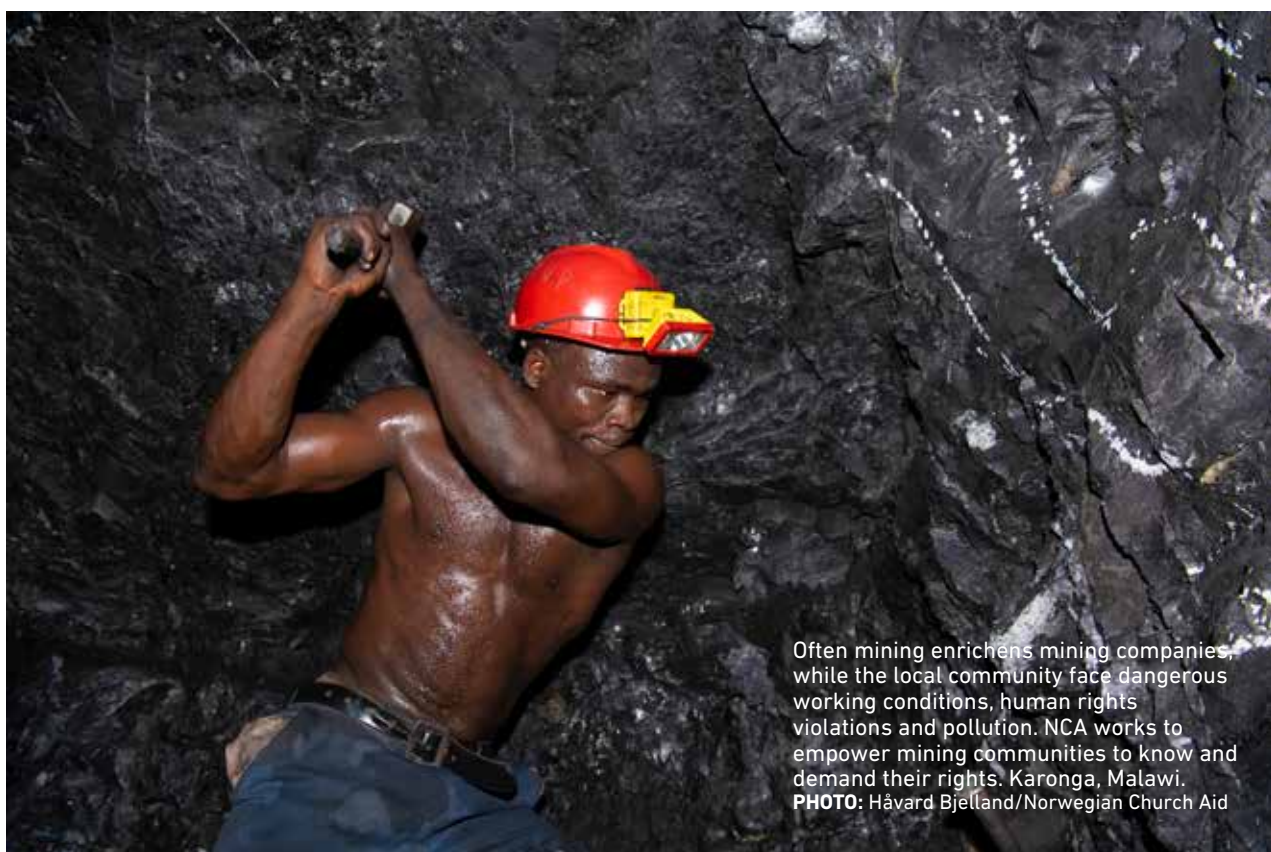


NCA works to empower vulnerable communities to claim their rights in mining areas. Although natural resource extraction could finance development and contribute towards fighting inequality, mining often brings negative consequences such as dangerous working conditions, human rights violations and pollution. In 2021, in Karonga in **Malawi**, NCA supported a community's demand for compensation after a miner's death, contributing to changed corporate behaviour. After a new incident at the coal mine, the owner unprecedentedly called the District Labour Officer requesting guidance related to compensation.

In 2021 NCA's work on economic literacy and civic education also contributed to increased transparency in the management of public debt in **Zimbabwe**, enabling advocacy for fair financing and spending of public resources. A Social Economic Justice Ambassador (SEJA) trained by NCA's partner ZIMCODD took the Minister of Finance to court, demanding access to information regarding loans given by international finance institutions to the government between 2017 and 2020. In a landmark ruling in favour of the SEJA's case, the High Court of Zimbabwe ordered the Minister of Finance to publish the details of the loans, and in 2021 the loans were gazetted.

In the run-up to the Festival to Fight Inequality in August, NCA initiated collaboration with the global ecumenical network to facilitate inter-faith theological reflection on inequality. Faith leaders from all continents contributed to a webinar and a publication, which will be used for further faith-based mobilisation on the topic. Co-organisers were World Council of Churches, ACT Alliance, Lutheran World Federation, Christian Aid and the Interfaith Standing Committee on Economic Justice and Integrity of Creation (ISCEJIC).

In 2021, the Fighting Inequality programme was implemented in Angola, Botswana, DRC, Malawi, Mozambique, South Africa, Tanzania, Zambia and Zimbabwe.



Often mining enriches mining companies, while the local community face dangerous working conditions, human rights violations and pollution. NCA works to empower mining communities to know and demand their rights. Karonga, Malawi.
PHOTO: Håvard Bjelland/Norwegian Church Aid

STRENGTHENING CIVIL SOCIETY AND WORKING WITH LOCAL PARTNERS

Strengthening Civil Society (SCS) is a cross-cutting thematic area in all global programmes and strategic initiatives, and it represents NCA's main approach to creating lasting change. Working through local partners enables NCA to mobilise rights-holders and hold duty-bearers accountable. Examples in 2021 include **Zambia**, where the Joint Country Programme made strategic use of the national elections to engage with the presidential candidates and participated in election monitoring through the Christian Churches Monitoring Group (CCMG). In **DRC**, NCA and partners to the Fighting Inequality Programme organised a national Alternative Mining Indaba (AMI) conference, where NCA partners for the first time were given the opportunity to directly address high-level politicians. In **Guatemala**, the Jotay programme has been part of a broad alliance of local and international organisations to accompany indigenous communities in resisting a big hydroelectric dam project that threatens their livelihoods and water resources. A complaint has led the funding banks to acknowledge that investments were made without considering the presence of indigenous people, creating the possibility of their withdrawal.

As a faith-based organisation, NCA is particularly well suited to support faith-based civil society organisations, as they grow networks and advocate for their large and diverse constituencies. Recognising this, the NCA GBV team in 2021 launched a toolkit for faith actors and religious leaders to facilitate discussions within their congregations on the sensitive issue of GBV. The toolkit will strengthen how we work with faith actors, religious leaders, community leaders, and the community at large to change norms, including supporting religious leaders to re-frame religious narratives which harm and hold girls and women back from realising their human rights.

NCA worked with around 230 local partners in 2021, of which approximately 40% are faith-based organisations/institutions.



“We usually only see the ministers on TV, but today we meet face to face and engage directly”, said Martine Zagabe Mugolo, from NCA DRC’s partner Levain des femmes du Sud-Kivu (LDF). She challenges the DRC Minister of Economy and Industry to stop corruption related to the mining sector.
PHOTO: Silje Ander/Norwegian Church Aid

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

HUMANITARIAN RESPONSE

In 2021, NCA reached beneficiaries in 16 countries with support from the Norwegian Ministry of Foreign Affairs, other private and institutional donors, and individual donations. Thanks to this funding, NCA’s Country Offices were able to continue existing operations with local partners and respond to new emergencies including in **Afghanistan, Ethiopia, Sudan and South Sudan.**

NCA **Afghanistan** reached 34,716 people through humanitarian action. NCA have scaled up the response to meet the dramatic humanitarian needs. Since the Taliban takeover in August 2021, the humanitarian situation has rapidly deteriorated. This has resulted in increasing protection concerns, especially for women and girls. It has also greatly affected NCA GBV programmes in Kunduz and Badakhshan provinces, resulting in downsizing and focus on psychosocial support services to GBV survivors and life skills trainings for women and girls, as well as WASH.



NCA is present in Afghanistan with food, clean water for water taps and sanitary facilities, blankets and hygiene kits. Hundreds of families have been helped to cope with the harsh winter.
PHOTO: Zahrah Nabi/Norwegian Church Aid

In **Eastern Sudan**, NCA initiated a response to meet humanitarian needs of refugees from Tigray, in Tunaybah and Um Raquba Camps. NCA provided access to sanitation and WASH facilities to 15,000 people, reached 12,750 people through GBV and Adolescent Sexual and Reproductive Health

programmes (ASRH) and opened Women and Girls Safe Spaces for provision of services like health promotion, psychosocial support, and referrals to legal, medical, and security services. In addition, NCA provided 5,000 people with safe access to fuel and energy.

In 2021, NCA has implemented four different humanitarian projects in **Mali** and **Burkina Faso** focusing on GBV, WASH and ASRH, reaching a total of more than 80,000 people. Through local partners NCA have worked with training, sensitisation and GBV case management, construction of safe spaces, and support to health centres. NCA also started a pilot project on Menstrual Hygiene Management in Mali to test the feasibility of using menstrual cups in an emergency response and the impact of this activity on the prevention of GBV and health risks and promotion of economic empowerment and dignity.



Distribution of hygiene kits in Lebanon. Benedicte Hafskjold from NCA together with Daria (IOCC), Alia, Karim, Nour and Ali.
PHOTO: Håvard Bjelland/Norwegian Church Aid

NCA'S WORK ON SYSTEMATIC USE OF DATA AND KNOWLEDGE

NCA has further developed its work on systematic use of data and knowledge for improved programme quality. Use of digital data collection and visualisation tools has progressed in several Country Offices, leading to more efficient and accurate data collections and analyses for timely monitoring and results-based project management.

Furthermore, the new Project Information and Management System (PIMS) was launched in the spring 2021, and staff have since completed the first half-year reporting using PIMS. PIMS's main purpose is to gather all project information and reporting in one data application. Structured on the Global Results Framework, PIMS is a database for global indicator results which can be analysed across projects, grants, and countries.

To improve organisational learning, the NCA Knowledge Management (KM) Strategy was finalised and implemented. Different KM tools and methods described in the strategy have been developed or piloted with positive outcomes.

Evaluations are central to our organisational learning and results reporting, and NCA worked to improve our evaluation processes.

ADVOCATING FOR CLIMATE JUSTICE AND GENDER EQUALITY

NCA is a long-standing member of ACT's climate advocacy group. In 2021, we co-produced the report "From Words to Action: Lessons from Nordic Efforts to Integrate Gender Equality in Climate Finance". At the Climate Meeting in Glasgow in November the report was actively used and was well received by the delegations.

The gender justice work restructured its annual training on women's human rights from the pre-Covid set-up with Geneva-based training, to multiple digital events. NCA co-organised it with our ecumenical partners and fellow ACT members, both the training of trainers, and the first regional training pilot in Africa. A key goal of the training is to build competence for shadow reporting on human rights mechanisms, especially The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and Universal Periodic Review (UPR).

Through NCA's membership in ACT's Gender Justice CoP, NCA has joined The International Partnership on Religion and Sustainable Developments (PaRD) workstream number 5, focusing on

the gender Sustainable Development Goal. ACT Alliance is also working on increasing the focus on gender justice within its membership, focusing on accompanying all members to put a gender justice policy in place.

NCA has in 2021 seconded human resources to the World Council of Churches (WCC) in the field of peacebuilding and gender justice. NCA is also represented in the ACT Peace and Human Security Reference Group and helped initiate a global review of ACT members' peacebuilding capacity.

THE LENT CAMPAIGN

The Lent campaign 2021 raised NOK 23,5 million. Due to the pandemic, the campaign was all digital like in 2020, and the congregations once more took on the challenge to mobilise using digital collection boxes and Vipps. The theme for the campaign was "Rent vann redder liv – Forandre. For andre". We saw a lot of impressive and creative actions from congregations in Norway. There was much interest from the Norwegian media for the creative, local activities.

The stories we shared in the campaign in 2021, focused on our work with providing clean water to vulnerable communities in **Zambia**. We also made a thought-provoking campaign movie portraying a mother who had to give her child a bottle of dirty water to drink, to illustrate the urgent need for clean water for those who are missing this.

We launched a campaign for the climate, focusing on how the climate changes increase the number of people with no access to clean water. The goal was to influence Norway's political leaders to strengthen climate justice.



Japet Muleba is a young role model from the village Kasalaulo in Zambia. He was one of the leading figures in the Lent campaign in 2021. He wants to motivate other young people to work together for a brighter future.

PHOTO: Jason J. Mulikita/Fairpictures

THE CHRISTMAS CAMPAIGN

Congregations are Norwegian Church Aid's most important donors to our Christmas campaign. In 2021, the churches had reduced services around Christmas, with restrictions on people attending services because of the pandemic. At the same time, the urgent need for

Hilal Wasil is a midwife at the maternity ward at the health center Mbwatarika, Malawi. He checks that everything is fine with newborn Grace. Hilal also sometimes have to rush out on his motorcycle to mothers who do not arrive at the center in time. **PHOTO:** Håvard Bjelland/Norwegian Church Aid



funding was massive in the countries where NCA work, with several humanitarian crises happening at the same time. We focused on the crisis in **Sudan** in addition to stories from **Malawi**. Together with Norway's Council of Churches and TVInter we made a digital family programme available on YouTube and streamed live on Facebook; called "Digital Christmas cards from all over Norway", where we challenged more than 30 congregations to contribute together with supporting artists. Our online gift shop provided considerable income in 2021.

OLAVSFEST

We had the pleasure of holding two seminars and meetings in Trondheim during the event Olavsfest in July-August. The seminars focused on fair distribution of Covid-19 vaccines, and climate justice. Both topics engaged people before the national elections of 2021. At our stand people engaged in voting for what topics were most important for them. Most voted for was "human rights and equality". We also arranged a rebus race in the city of Trondheim which engaged families and encouraged people to come to the stand.

REGULAR DONORS 2021

NCA is proud of its around 30,000 regular donors who contributed 87 million NOK in 2021. The donations from the regular donors are crucial and gives NCA predictable long-term funding. The main part of the recruitment is done through field recruitment; door-to-door or recruiting in the street, advertisement in local newspapers and digital recruitment. During the pandemic there has been regulations for the field recruitment which has made the recruitment challenging at times, but despite the regulations NCA recruited around 8000 new regular donors in 2021. The focus thematically is on WASH and the difference a monthly donation can make for people who do not have access to clean water. Because we communicate with the regular donors every month it gives us a chance to communicate about WASH and other aspects of NCA's work.

CHANGEMAKER

In 2021 we continued to face the challenge of doing digital activism for the whole first half year, and semi physical/digital in the second half. It has been a struggle to engage new members and local groups when there was little opportunity to travel around the country to meet people.

Despite the challenges, 2021 was a year of political victories, visibility and expansion in local chapters in the north of Norway. We continue engaging youth in the fight for global justice with actions, political lobbying and engaging information work.

Political and campaign highlights:

- We got a political win in the new government's platform! Our campaign about illicit capital flows and tax havens has engaged many people inside and outside our organisation. Together with NCA and other organisations we demonstrated in front of the parliament and gained a lot of attention around the cause.
- Our leader, Naja, participated at COP26 in Glasgow, and we were visible in the media with our message of climate justice. In Norway we arranged a demonstration the minister of climate and environment, Espen Barth Eide, promised to fight for climate justice in Glasgow.
- In June, Norway got the world's strictest Transparency Act for enterprises that promotes respect for human rights and working conditions and openness on these issues for the general public. This is a political win of our campaign of 2020-2021.

Thank you for great cooperation and support in 2021! Check out our website and follow us on social media for more information and updates.



Activity in front of the Parliament in September. In front from left: Andreas Sjalg Unneland (SV), Espen Barth Eide (AP), Torleik Svelle (SP). PHOTO: Veslemøy Waage/Changemaker

ADVOCACY WORK

Our effort to do advocacy work for our causes, at national, regional and global levels, has also through 2021 more than desired been done at digital arenas, together with our partners and stakeholders.

General Elections in Norway

The Norwegian election was held in September 2021, and NCA worked systematically to influence the political party programmes and the new Government's declaration platform. We focused on the following ten areas: The UN Sustainable Development Goals, development cohesion, development aid, climate, the Norwegian pension fund, tax, debt, trade, arms trade, and human rights and gender equality. In 2021 we did advocacy and outreach at all the party conferences, and we published a report evaluating the new programmes of all nine parties in Parliament. In the last months before the election, we prioritised these goals: more climate finance, a global tax convention, and minimum 1% of GDP to development aid. We did a lot of campaigning through media and social media, and by organising events aiming to highlight development and climate in the public election debate.

Climate Justice

We contributed to move key political parties on their climate finance policy in 2021, as almost all parties in the Parliament moved a long way in meeting NCA's demand of a white paper on Norwegian climate finance. This was the fruits of prolonged advocacy work towards key actors. One example of this is the seminar on the topic that NCA arranged in 2021. At this seminar promises were made from key parliamentarians. This has big value for our work in the years to come.

Inequality

Economic inequality continues to increase in 2021 reaching record levels supercharged by the economic and social impacts of the Covid-19 pandemic. NCA is working to provide solutions to the growing debt crisis in developing countries. A global tax deal was reached in 2021 through the Organisation for Economic Co-operation and Development (OECD). The deal favours developed country economies. The work for a fair and modern tax system continued in 2021 focusing on work for a UN tax convention. Toward the end of 2021 the Norwegian Oil Fund implemented an improvement in its due diligence system. This is a major improvement to the funds' ethical practice and something NCA has been advocating for several years.

Modern slavery

NCA and partners in civil society celebrated a big victory in 2021, when the Norwegian Parliament passed a new law that will create better transparency in international trade and fight modern slavery. The act is called the "Transparency Act", and it requires enterprises to be more transparent and to do due diligence in the global value chain. The purpose of the act is to hold enterprises accountable to actively make sure fundamental human rights are not violated, and that decent working conditions are in place. NCA and a wide range of partners have worked on this topic for many years, and we are proud to report that our advocacy efforts have succeeded.

Global health and vaccines

NCA continued in 2021 our advocacy for more just distribution of vaccines by carrying out advocacy to hold governments to account on promises for funding and sharing of doses in Norway, Nordic countries, and in the world together with the ACT Alliance and our sister agencies in the Nordic countries. In Norway we advocated for sharing of doses, for funding, and held regular bilateral meetings with the Norwegian government regarding their co-leadership of the Access to Covid-19 Tools Accelerator (ACT-A) initiative. Norwegian commitment to global health was continued by the new Government as reflected in the state budget for 2022 and political platforms.



In Pakistan, NCA's partners are supporting the Government in persuading masses to receive a vaccine. Some of the intervention partners have carried out includes awareness raising about vaccine, mobile vaccination, strengthening of health facilities and data collection on vaccination. The picture is from a mobile camp at teshil Sanghar of Sindh, Pakistan.

PHOTO: Norwegian Church Aid, Pakistan

PART C: MANAGEMENT AND CONTROL

Norwegian Church Aid (NCA) aims to administer funds, personnel resources and programme work in the most efficient, professional and accountable manner. Dedicated, competent and engaged staff members, and strong systems and routines, ensure professional management and control. The Covid-19 pandemic has affected the organisation greatly in 2021. With employees working remotely, digital tools and means of communication have become an even bigger part of our day-to-day work. Country Offices have met considerable security and logistical challenges in addition to the pandemic as well. However, NCA has been able to follow policies and control systems.

Compliance

NCA is continuously strengthening our compliance routines and systems towards rights-holders, donors and other stakeholders. NCA is certified against the Core Humanitarian Standard (CHS), which sets out commitments that we use to improve the quality and effectiveness of the assistance we provide. Our partnership model and the importance of contextualising our work, is ensuring that our work is well rooted and in periods with travel restrictions also allows full access. At the same time, the model challenges NCA's ability to ensure compliance with financial, procurement, anti-corruption and counter-terrorism laws and regulations, and the obligations to rights-holders. Norwegian Church Aid continues to strengthen the capacity and cooperation in response to these challenges through monitoring activities. The method involves both periodic assessments and control mechanisms with findings that proves the importance of compliance focus and capacity building.

Climate and Environment

In 2021 Norwegian Church Aid signed the Climate and Environment Charter for humanitarian organisations. The Charter is built around seven commitments. Organisations adopting the Charter should be committed to addressing the climate and environment crises, both through their programmes and the way in which they work. By signing the Charter, we have committed to scale up our climate action, cut our greenhouse gas emissions, and ensure that our programming is environmentally sustainable.

Norwegian Church Aid's goal is to reduce our carbon footprint compared to 2019. In 2021 our CO2-emissions from flights were 54% lower than in 2019. This was a consequence of travel restrictions following the pandemic, but also increased focus on reducing emissions.

Internal matters

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

Renovation

The office building in Bernhard Getz gate (co-owned with the Norwegian Bible Society) is of great value and must be maintained regularly. In 2022 and 2023 we will renovate the building with the focus on better ventilation, replacement of the 37-year-old windows and replacement of the fire doors. We will at the same time renovate the office and meeting room spaces to maintain modern premises for our employees.

Liability insurance

Norwegian Church Aid does not have board liability insurance in 2021. The Secretary General is insured as an employee. Board members are insured when on travel to NCA countries.

2. THE ACCOUNTS FOR THE YEAR

The total incoming resources in 2021 amounted to 1 200 MNOK. 58% of the funding came from Norwegian government agencies, 25% from other organisations and institutions, 15% were donations and 2% came from other sources. This income structure shows is quite stable, and there is no significant change from last year. 1 184 MNOK of expenses were incurred in 2021, of which 96% 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 annual result totalled 2.5 MNOK. The unrestricted funds showed a surplus and were increased by 5.3 MNOK. The liquidity is good; the net cash flow is positive. 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 are made in accordance with the Board's guidelines and are reviewed annually. The investments are valued at 101 MNOK and are mainly money market funds, investment funds and quoted shares.

3. WORKING ENVIRONMENT

Norwegian Church Aid strives for diversity and promotes inclusiveness. Human resources is 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 ERP system, and document management system, ensures information sharing and support our work around the world. The pandemic has led to increased use of digital communication within the organisation.

The Covid-19 pandemic continued to interfere with the everyday life in 2021, also when it comes to how we work and operate. Home office has been the main rule at the Head Office until 16th of August when the office again was opened for everyone. In December home office once again became the main rule. In close cooperation with the Senior Management Team, Security, The Working Environment Committee (AMU) and The Corporate Committee (BU), HR has updated and customised routines securing the health of our employees, as well as securing an effective operation of our organisation in step with the changes in society. Infection control has been a priority. Upon returning to work at the Head Office many employees got a feeling of being "new" again, so extra measures were put in place to meet this together with welcoming new employees. The line management has had regular meetings both internally and with external actors with a focus on ensuring good employee follow-up. Line management have been encouraged to prioritise closer follow-up of employees, with attention to health issues, including mental health.

We continue to work closely with Moment consulting on providing psychological support services to employees. This year they held two webinars related to coping with the pandemic as well as workshops on crisis management for management teams at the Country Offices, as well as assistance in two large crisis responses in 2021. To further promote a sense of cohesion and staff inclusion, we have hosted the annual teambuilding and summer party in June as well as several breakfast meetings in the canteen where former and current staff have given presentations of NCA's work in different settings.

The rate of sick leave was 4.45% at the Head Office in 2021, compared to 3.9% in 2020.

Year	2016	2017	2018	2019	2020	2021
Permanent Positions Head Office	142,3	136,9	132	138	144	146
Temporary Project Positions Head Office	11	7	17	20	14	10
Total Head Office	153,3	143,9	149	158	158	156
Positions in Country Offices on contract from Head Office	47,0	42,5	42	46	56	66
Positions with home-based expatriate contracts	n/a	n/a	n/a	6	8	15
Positions in Country Offices on local contract	541	523	613	634	557	635

Employees per department at the Head Office	Per 31.12.2019	Per 31.12.2020	Per 31.12.2021
Department for International Programmes	57	59	54
Department of Communications	14	15	0
Department for Politics and Society	10	8	0
Department for Communications and Politics	0	0	22
Fundraising Department	28	29	26
Human Resources Department	11	11	11
Finance Department	35	33	31
Secretariat	3	3	2

Our staff members around the world are localised as follows:

	2018		2019		2020		2021	
	Expat	Local	Expat	Local	Expats	Local	Expats	Local
Afghanistan	2	33	4	41	4	41	4	38
Angola	3	17	2	18	2	20	2	20
Bangladesh	2	0	3	0	3	0	1	0
Burkina Faso	0	0	0	0	0	0	1	1
Burundi	1	15	1	16	1	26	1	23
Colombia	0	0	0	0	1	0	0	0
DR Congo	1	21	2	19	2	21	3	24
Ethiopia	2	43	3	56	1	38	1	54
Irak	0	0	0	0	0	0	2	49
Jordan	6	5	5	6	7	1	4	5
Kenya	1	11	1	9	2	10	0	5
Libanon	0	0	0	0	0	0	2	2
Malawi	1	23	1	24	2	23	2	38
Mali	1	50	1	45	4	39	6	25
Northern Iraq	3	84	5	51	4	30	0	0
Niger	1	8	0	0	0	0	0	0
Nigeria	1	18	3	32	4	35	5	31
Pakistan	1	22	1	19	1	20	1	25
Somalia	0	17	0	19	0	22	6	23
South Africa	0	2	0	2	0	2	0	2
South Sudan	6	72	5	79	5	70	6	82
Sudan	4	128	7	137	10	116	16	136
Syria	0	0	0	0	0	0	1	4
Tanzania	1	19	1	19	1	8	1	19
Venezuela	0	0	0	0	1	0	0	0
Vietnam	0	3	0	0	0	0	0	0
Zambia	1	22	1	42	1	35	1	29
TOTAL	38	613	46	634	56	557	66	635

In addition we are working in joint country programs in five countries, where other ACT Agencies are lead. Myanmar, Palestine, Haiti, Guatemala and Bangladesh.

Health, Safety and Environment (HSE) deviation and occupational injury/illness (Head Office)

One HSE deviation was noted in 2021. This was related to eye/nose-irritation suspectedly linked air-quality in the office space. With regards to occupational injury/illness, four cases were reported to NAV in 2021. Most of the injury cases were related to accidents in the field, one of which took place during the HEAT security course. All cases were addressed and followed up.

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.

NCA has strengthened formulations in job recruitment adverts to increase and ensure diversity and gender balance among staff. As of 2021, the following sentence has been included in job advertisements: "We encourage all qualified persons to apply for a job with us, regardless of gender, age, disability or cultural background". In addition, we focus on increasing diversity in our recruitments. The value of diversity is taken into account when the process starts. In addition, HR challenge the recruiting leader on the requirements that are set. As an example, Norwegian is not a requirement in all positions at the Head Office, we use English ad texts and advertise on international platforms and institutions to attract more applicants with a non-Norwegian language background. Furthermore, diversity will be on the agenda in connection with the revision of personnel policy.

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

As of December 31 in 2021, NCA has 64% women and 36% men in permanent positions, and 70% women and 30% men in temporary positions at the Head Office. At the Country Offices the gender breakdown of employees shows 34% women and 66% men (including employees on contract from Head Office). The senior management team is made up of 50% women and 50% men, and division leaders consist of 75% women and 25% men. The Board consists of 58% women and 42% men.

Gender balance at the Head Office	Number		%	
	Women	Men	Women	Men
Gender balance in permanent positions	94	52	64 %	36 %
Staff in part-time positions	4	0	4 %	0 %
Temporary contract	7	3	4 %	2 %
Number of weeks of parental leave *	26,3	17	N/A	N/A

*Average number of weeks of parental leave. Note that these figures reflect how the distribution was in 2021, 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.

Regarding the percentage for women and men employed in part-time or temporary employment, this reflects the percentage for gender. For example, 0% of male employees are employed in a part-time position. In total, 4% of the workforce is employed in a part-time position (100% voluntary) and 6% temporarily employed. The figures above reflect employees at the Head Office (not expats).

Equal pay between women and men:

Permanent positions at the Head Office	Women	Men	Percentage of women in different positions	Total	Differences in salary for women compared to men (%)
1063 First Secretary	-	-	N/A	0	N/A
1065 Officer	-	-	N/A	0	N/A
1408 First Officer*	3	2	60 %	5	98,3 %
1363 Senior Officer	2	1	67 %	3	101,6 %
1434 Adviser	42	25	63 %	67	100,0 %
1364 Senioradviser	30	17	64 %	47	100,0 %
1059 Head of Division	11	4	73 %	15	101,8 %
1060 Head of Department	3	2	60 %	5	100,0 %
1062 General Secretary	-	1	0 %	1	N/A
1113 Project Manager	3	-	100 %	3	N/A
Total	94	52	64 %	146	99,3 %

*) Seniority-calculated position: one female employee with a few years seniority reduces the total average for the position category First Officer, therefore the median is used – not the average - in this case. It provides a more accurate picture of the pay gap between women and men overall.

The table above shows that the average gender pay gap in permanent positions at Head Office is 0.7% in 2021. Across the position categories there is on average 99,3% equal pay between women and men.

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 NCA's new policy: Norwegian Church Aid's Policy on Protection from Sexual Harassment, Exploitation and Abuse (PSHEA), and Child Safeguarding (CS). NCA staff and related personnel are personally and collectively responsible for upholding and promoting this policy both during and outside normal working hours. Moreover, staff are aware of NCA's commitment to be accountable to: "Code of Good Practice for the ACT Alliance" and "Code of Conduct for the International Red Cross and Red Crescent Movement and Non-Governmental Organisations in Disaster Relief", and the Core Humanitarian Standards (CHS).

5. PROSPECTS FOR THE NEXT YEAR

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

During 2022, NCA will continue to focus on the following four strategic priorities:

A sustainable NCA

By 31. December 2022, NCA shows measurable reductions in carbon emissions, and systematically and broadly increased sustainability in our operational activities. We have implemented the most effective changes and experiences from Covid-19 regarding sustainability.

A digitalised NCA

By 31. December 2022, NCA has increased the digital literacy in the organisation, by securing utilisation of new systems in operations and management and broadly working with digital resource mobilisation.

A results-based and data-driven NCA

By 31. December 2022, NCA has further strengthened its ability to more quickly and more simply obtain relevant results and analyse what we do, what we achieve and what we can improve. We do this with the goal of documenting more, learning more, managing and following up better, and making more of our work visible.

A visible NCA

By 31. December 2022, NCA has increased its visibility, and partners, supporters and stakeholders have increased knowledge about our work. Based on better analysis, we will do this through telling stories, documenting results of our humanitarian response, our long-term work, advocacy, and engage in more active dialogue with stakeholders.

6. GOING CONCERN EXPECTATION

The annual accounts are based on the assumption 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 2022 and long-term strategic plans. The organisation is in a sound financial position.

Response to the Covid-19 pandemic

Despite Covid-restrictions and implications of conflicts and crises, our programmes generally seem to have delivered close to full capacity in 2021. NCA, both at the Head Office and Country Offices, are monitoring the situation closely, and measures are updated regularly according to the situation in the area of operations. As a humanitarian organisation with a major focus on gender-based violence and water, sanitation and hygiene, NCA (in cooperation with local authorities, faith actors, and national and international civil society organisations, including the UN) has a relevant role to play in the response to this global outbreak. NCA has adjusted and scaled our response to the pandemic and its consequences.

NCA is in a sound financial position. The pandemic-related restrictions have not affected NCA's voluntary donations from the Norwegian public, and NCA has increased funding from institutional donors. The cash flow is good and is received in line with donor agreements and unrestricted donations. The currency situation has been dramatic in several countries and managed in the best possible way for continued project implementation. Partner and project monitoring have continued to grow in experience as reduced mobility and access to project areas is still a challenge in many places. Instabilities in banking services continue to occur in certain countries, and preventive measures have been taken in this regard.

7. ENVIRONMENTAL CONSIDERATIONS

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

8. RISK MANAGEMENT

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

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

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

Norwegian Church Aid annually presents a report of fraud and corruption cases that the organisation has faced each year. The Anti-Corruption Report for 2021 has been submitted to the Norwegian Government and published on our website. We work on four levels within anti-corruption: prevention, detection, management, and learning, with extra attention towards countries without recent cases. Transparency is an important part of Norwegian Church Aid's work against corruption, and also contributes to reducing the risks that fraud and corruption presents. Norwegian Church Aid is also exposed to financial risk through the financial investment and currency markets. The liquidity is good, and the credit risk is negligible.

9. CONCLUSION

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

Oslo, April 28th 2022



Kjetil Aano
Chair of the Board



Tone Lindheim
Deputy chair of the Board



Juliet Young
Board Member



Herborg Finnset
Board member



Ingrid Erøy Fagervik
Board member



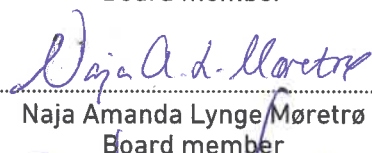
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Board member



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Board member



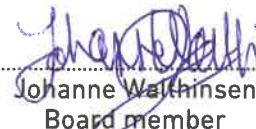
Ottar Mæstad
Board member



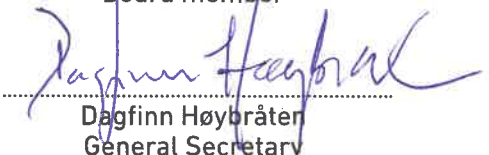
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Board member



Erik Hjort Kirkerud
Board member



Johanne Walthinsen
Board member



Dagfinn Høybråten
General Secretary

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Juliet Young

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Aano Kjetil

Chair of the Board

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Naja Amanda Lyngre Møretrø

Board Member

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Ingrid Erøy Fagervik

Board Member

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Independent Auditor's Report

To the Supervisory Board of Kirkens Nødhjelp/ Norwegian Church Aid

Opinion

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

<p>The financial statements comprise:</p> <ul style="list-style-type: none">• The balance sheet as at 31 December 2021• The activity accounts for 2021• Statement of cash flows for the year that ended 31 December 2021• Notes to the financial statements, including a summary of significant accounting policies	<p>In our opinion:</p> <ul style="list-style-type: none">• The financial statements comply with applicable statutory requirements, and• The financial statements give a true and fair view of the financial position of the Organisation as at 31 December 2021, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.
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Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company as required by laws and regulations and 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) is 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 consolidated 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 Director's 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 legal requirements.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

<https://revisorforeningen.no/revisjonsberetninger>

BDO AS

Erik Lie

State Authorised Public Accountant

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Erik Helge Lie

Partner

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NORWEGIAN CHURCH AID'S ORGANISATION CHART AS OF 31.12.2021

