



Norwegian People's Aid

# Solidarity in Action

ANNUAL REPORT 2020



# THIS IS NORWEGIAN PEOPLE'S AID

**Norwegian People's Aid is a membership organisation that was founded in 1939.**

**We are the humanitarian organisation of the Norwegian Confederation of Trade Unions (LO), built on the same fundamental values: Unity, solidarity and human dignity.**

**The value basis for Norwegian People's Aid is rooted in equal rights for all, irrespective of gender, ethnicity, religion, sexual orientation, disability and social status.**

**Norwegian People's Aid shall be a credible, fearless organisation that challenges power and injustice and adopts independent standpoints on the basis of knowledge and experience from practical work.**

**Our vision, Solidarity in Action, characterises our work and involvement. Our work is based on solidarity, not charity.**

**The core activities of Norwegian People's Aid are divided into two main areas: Fair distribution of power and resources and Protection of life and health. Within this framework, we work both domestically and internationally.**

Published by Norwegian People's Aid 2021

Editor: Shoaib Sultan

The annual report is also available in Norwegian

Design and layout: Magnolia design as

Front cover photo: Ida Kroksæter

# CONTENTS

|  |    |
|--|----|
| FOREWORD BY THE SECRETARY GENERAL                              | 5  |
| I THE ORGANISATION   | 7  |
| II RESULTS FOR 2020  | 9  |
| III OPERATIONS   | 9  |
| IV PERSONNEL, HEALTH, SAFETY AND THE ENVIRONMENT               | 18 |
| V EQUALITY AND INCLUSION                                       | 18 |
| VI THE EXTERNAL ENVIRONMENT                                    | 21 |
| VII ETHICAL STANDARDS FOR PURCHASING, INVESTMENT AND MARKETING | 22 |
| VIII ANTI-CORRUPTION   | 22 |
| IX OUTLOOK AND OPERATIONAL RISK                                | 24 |
| INCOME AND EXPENSES 2020                                       | 28 |
| STATEMENT OF ACTIVITIES AS OF 31.12.2020                       | 30 |
| BALANCE SHEET AS OF 31.12.2020                                 | 31 |
| CASH FLOW STATEMENT  | 32 |
| NOTES TO THE ACCOUNTS  | 33 |
| INDEPENDENT AUDITOR'S REPORT                                   | 41 |



# FOREWORD BY THE SECRETARY GENERAL

## KEEPING THE WHEELS TURNING

Owing to the Corona pandemic, a huge reorganisation of Norwegian People's Aid work was required in 2020. Here in Norway, our members have put in thousands of hours helping local and national authorities in their management of the pandemic. They have been guards at airports and border crossings, provided ambulances and facilitated testing and vaccination.

The pandemic has also had substantial knock-on effects on our development work in many countries. Corona not only led to a health crisis but also to food shortages and serious limitations on our work for democracy. Our partner organisations have distributed food and other necessities of life to vulnerable groups and protected democracy activists at risk.

When all travel activity ground to a halt, we really got to experience how important it is that Norwegian People's Aid partner organisations undertake most of our work abroad. That local organisations should receive a larger share of overall aid has long been an objective, but this restructuring has been slow. With Corona, this aim has had a real boost.

Despite all the difficulties, it is surprising how little of our activity has been laid on ice. Mine action has continued almost as planned. Nationally, our work has adopted new forms, digital discussion groups, for example, or organised walks for groups of immigrant women.

The most difficult aspect of 2020 has been not to be able to travel and meet colleagues; the worst was that two of our mine clearance personnel died in a tragic accident in the Solomon Islands.

What was most pleasing in the year gone by was to see the tremendous efforts of the labour movement in mobilising and supporting us when crises have occurred. Many millions of NOKs were collected in just a short time following the explosion in Beirut in August, and there was a similar response to the terrible disaster in Gjerdrum at the end of the year. The 1<sup>st</sup> of May campaign was a success despite being unable to meet together or circulate with collection boxes. It was also pleasing, in 2020, to become a partner in *LOfavør*, and for our administration to be certified as an 'Eco-lighthouse'. This is a step on the way to making all of Norwegian People's Aid a greener enterprise.

We are proud of having developed a new strategy, which for the first time embraces the entire organisation and stakes out our way forward towards 2030. The key words in this respect are *increased visibility, bigger, stronger and more solidarity*. Going forward, these ambitions are to be realised with more members and increased activity here at home; internationally, we aim to maintain and develop the positions we have achieved within the fields of mine action and disarmament, humanitarian work and partner-based democratisation work.

We wish to thank our members, personnel and partner organisations both in Norway and abroad for their efforts over the last year.



Henriette Killi Westrin  
Secretary General



## I THE ORGANISATION

Norwegian People's Aid is the labour movement's humanitarian organisation for solidarity. Norwegian People's Aid works both nationally and internationally to improve the living conditions of vulnerable groups and contribute to a more equitable society.

Norwegian People's Aid is a membership organisation with 4 main priority areas:

- (a) First aid and rescue services
- (b) Social inclusion work and work with refugees
- (c) Mine action and disarmament
- (d) Long-term development and humanitarian cooperation

This work may be split into two key fields:

- Protection of life and health
- Just distribution of power and resources

Most of our activity in Norway is based on our members' voluntary efforts. The First Aid and Rescue Service constitutes important voluntary community involvement in national emergency response management. Norwegian People's Aid is also engaged nationally in work relating to refugees and social inclusion, and in international solidarity work abroad. As of 31.12.2020, Norwegian People's Aid was engaged in 34 countries in Europe, the Middle East, Africa and Latin America, and is currently one of the world's largest organisations working with the clearance of cluster munitions and landmines.

### Members and local chapters

At the turn of the year, the organisation had 12,396 members in 102 chapters. 1,750 members were under 26 years of age (this number being relevant for the amount of support from the Norwegian Ministry for Children and Equality). Two new chapters – NPA Voss and NPA Alta – were established in 2020. NPA Sande and NPA Drammen and environs amalgamated to form NPA Drammen and Sande. One chapter closed down during the period.

### Membership growth

1,041 new members were recruited through national, regional and local activities to increase membership. Work to strengthen the members' organisation will also be given high priority in the current general assembly period.

### Composition and work of the Board of Directors

As of 31.12.2020, the Board of Directors had the following composition:

|                |                           |
|----------------|---------------------------|
| Chair          | <b>Gerd Kristiansen</b>   |
| 1st Vice Chair | <b>Amalie Hilde Tofte</b> |
| 2nd Vice Chair | <b>Liv Nesse</b>          |

#### *Board members from the members' organisation*

|              |   |
|--------------|---|
| Board member | <b>Torulf Mikkelsen</b> (Hammerfest)      |
| Board member | <b>Walfred Andersson</b> (Malm)           |
| Board member | <b>Lene Klatten Vikan</b> (Bergen)        |
| Board member | <b>Øystein Valen</b> (Strand and Forsand) |
| Board member | <b>Stine Elisabeth Antonsen</b> (Sande)   |
| Board member | <b>Geir Nilsen</b> (Moelv and environs)   |

#### *Collective members*

|              |   |
|--------------|---|
| Board member | <b>Vegard Grøslie Wennesland</b> (United Federation of Trade Unions, UFTU)            |
| Board member | <b>Stein Guldbrandsen</b> (Norwegian Union of Municipal and General Employees, NUMGE) |
| Board member | <b>Mimmi Kvisvik</b> (Norwegian Union of Social Educators and Social Workers)         |

Central First Aid and Rescue Committee  
Social Policy Committee  
Solidarity Youth  
First Aid and Rescue Youth  
Employee's Representative  
Employee's Representative

**Vegard Lindbæk** (Mid-Troms)  
**Jorge Alex Dahl** (Bergen, UFTU)  
**Thea Tvetter Lysvik** (Bislett)  
**Fredrik Munkvold** (Tromsø)  
**Magnhild Sofie Otnes**  
**Jane Filseth Andersen**

The Board held five meetings in 2020, and five issues were otherwise considered. The Audit Committee held four meetings and the Executive Committee, consisting the Chair and the two Vice Chairs held a further 13 meetings.

Norwegian People's Aid holds a General Assembly every four years.

### **Administration**

The Norwegian People's Aid head office is in Oslo. Henriette Killi Westhrin has held the post of Secretary General since January 2017.



Photo: Ida Kroksæter



Photo: Kristian Skeie



Photo: Niamh Walsh-Vorster



## II RESULTS FOR 2020

### Financial highlights

The Board has prepared the accounts for 2020 on the assumption that the organisation will continue to operate.

The annual accounts encompass the non-profit organisation known as Norwegian People's Aid, which is an association which does not have financial gain as its purpose. The annual accounts do not reflect the local chapters' accounts. The activities result for the year amounts to NOK 31.4 million as opposed to NOK 5.5 million in 2019. Funds acquired in 2020 were NOK 1150 million as opposed to NOK 1067 million in 2019.

The activities result of NOK 31.4 million was allocated as follows: NOK 6.3 million to assets with externally imposed restrictions, NOK 17.7 million to assets with self-imposed restrictions, and NOK 7.5 million to Unrestricted Equity. As of 31.12.2020, total assets amounted to NOK 258 million, as opposed to NOK 227 million in 2019. Unrestricted Equity as of 31.12.2020 amounted to NOK 214.1 million, as opposed to NOK 206.7 million in 2019.

## III OPERATIONS

Norwegian People's Aid is the labour movement's humanitarian organisation for solidarity. Our search and rescue service saves lives across Norway, while our socio-political work is aimed at social inclusion, anti-racism and international solidarity. We also work to protect life and health through mine action programmes, responses to humanitarian crises and disarmament initiatives. Politically, we work for a just distribution of power and resources. Our activities are based on solidarity rather than charity. Through change, we help create sustainable, robust communities around the world.

### Mine Action and Disarmament

Landmines and other explosive ordnance buried in the ground following conflict constitute a threat to life and limb as well as to development and security. Although there is no time to lose in working towards a mine-free world, a pandemic is immune to such considerations. Despite the circumstances, however, the department for Mine Action and Disarmament has both helped protect very many people from explosive weapons and cleared a great deal of land in 2020. Thanks to our extraordinarily dedicated mine-clearance workers in 21 countries, we are able to point to impressive results. We cleared 43,581 items of explosive ordnance, and liberated 20,684,908 m<sup>2</sup> of land. Over 50,000 people, moreover, received training in conflict preparedness and protection. On 1<sup>st</sup> August 2020, we received the very welcome news that Montenegro could declare itself free of cluster munitions. Norwegian People's Aid is proud to have contributed in this work.

**43,581**  
explosives  
disposed of

**20,684,908 m<sup>2</sup>**  
of land liberated

The responsibility of protecting and taking best possible care of our programme staff was given high priority throughout the year. This included ensuring – wherever possible – that our colleagues in all the countries where we work did not lose their jobs as a consequence of the Corona pandemic. In response to Corona, we were swift to draw up guidelines for our programme activities in the mine action sector. Global and regional meetings were held on line and we maintained close dialogue with other mine clearance organisations and all our donors throughout the year. Norwegian People's Aid also took part in various digital meetings, both formal and informal, between the States Parties to the conventions on landmines and cluster munitions, in relation to nuclear weapons and the use of explosive weapons with a wide-area impact in densely populated areas. We kept up our advocacy work throughout the year, reporting on and monitoring the Anti-personnel Mine Ban Convention, the Convention on Cluster Munitions and the Nuclear Weapons Ban through Mine Action Review and Nuclear Weapons Ban Monitor. We also made particular efforts to strengthen environmental considerations in our programmes and to raise competence and awareness of gender equality and diversity.

In September, Norwegian People's Aid experienced a grievously sad accident in the Solomon Islands, where, since 2019, we have been helping the authorities with the development of a centralised database detailing the large amounts of Second World War explosives that are strewn across the nation. Two excellent colleagues lost their lives in the tragic accident. Their loss has had a deep impact on the organisation. Our thoughts and deepest sympathy go to their families.

## COVID-19

The global pandemic was and is especially consequential for people experiencing delays in the post-conflict work of clearing lethal unexploded ordnance. Those of our employees who work in countries with limited health provision and an underdeveloped social safety-net are also very vulnerable. The pandemic also had further consequences on our mine action work, resulting in the periodical shut-down of operations and travel restrictions. Some employees experienced difficulties travelling in and out of the countries in which they work. Long-term planning was also made much more difficult.

## Development and Humanitarian Cooperation

Development and humanitarian cooperation experienced considerable growth in 2020, primarily on account of increased turnover in South Sudan, Lebanon and Iraq, as well as the increase in our cooperation agreement with Norad. Programme turnover amounted to over NOK 444 million. This mainly constituted support from seven international institutional donors, in addition to trades unions, businesses and funds raised.

Over  
**130,000**  
people given training  
by partners in politics,  
financial management  
and rights.

## Popular organisation and mobilisation

In 2020, Norwegian People's Aid had 250 partner organisations in 19 countries. We support people who are excluded from power and influence so that they can organise, mobilise and promote their interests and their view of the kind of society they want. In this way we are able to contribute to a more equitable distribution of political power and influence and a fairer distribution of resources, as well as help combat discrimination.

The year was necessarily affected by the Corona pandemic. It was uncertain whether planned activities could be carried out but our partners demonstrated a tremendous capacity to adapt to the new situation. They have defended people's rights and access to services, and brought their influence to bear on public policy. In Iraq, workers were given information about how to defend their rights during lockdown. In South Africa, slum dwellers organised a campaign to halt evictions from informal settlements. In Zimbabwe, partners in the informal sector were instrumental in stopping the harassment of vendors and opening outlet that conform to World Health Organisation standards for health and protection.

Partners  
challenged official  
COVID-19 policy in  
**16**  
countries

Partners in Honduras, El Salvador, Bolivia, Mozambique and Rwanda intensified their work against violence against women with information campaigns, crisis phone lines and crisis centres – an important and wholly essential response to the increase in violence as a result of people being forced to stay home. Threats to democratic participation were ratcheted up in 2020 and Middle East partners questioned the way in which various authorities used the pandemic as an excuse to increase surveillance and limit access to information. Many partners have also documented the social and financial impacts of the pandemic on marginalised groups.

Norwegian People's Aid has managed to maintain fruitful dialogue with our partners and arrived at flexible solutions for reaching the goal of reducing inequality. The pandemic contributes to increasing inequality and work in this area will become even more essential in the future.

## Humanitarian work

Norwegian People's Aid, alongside our partners, has continued providing life-saving relief to people in humanitarian crises during the COVID-19 pandemic. More than 365,000 vulnerable people in South Sudan, Syria, Lebanon and Palestine received food and subsistence aid in 2020. When the massive explosion tore through parts of Beirut in August, Norwegian People's Aid and partners brought relief in the form of food-package distribution, hygiene kits and cash assistance.

Subsistence aid  
delivered to over  
**365,000**  
people.

In Syria, Iraq and Lebanon, our partners have continued their efforts to combat gender-based violence through initiatives adapted to maintain infection control such as crisis phone lines and other digital solutions.

When two hurricanes hit Central America in November, Norwegian People's Aid partners were the first – and in many cases the only – organisations to provide emergency aid to local communities in Honduras and Guatemala.

Norwegian People's Aid has also continued its work of strengthening local capacity and leadership in relation to disaster preparedness and security in areas of conflict. We provided teaching to 250 people in South Sudan training to over 50,000 people in Gaza, Myanmar, Somalia and Syria.

2020 was also the first year Development and Humanitarian Cooperation has been part of a four-year agreement with the Ministry of Foreign Affairs on strategic partnerships in humanitarian work. The agreement is an important element in the development of future humanitarian work.

### **COVID-19**

The Corona pandemic has exacerbated social, political and economic inequality all around the world. Partners from our programme countries report how the pandemic spreads fastest in densely populated, poor areas where people are unable to protect themselves. The greatest consequences so far, however, are not to do with the infection itself but with the initiatives implemented to limit the spread of the virus. Many of the poorest people are casual labourers or street vendors. When society went into lockdown, they lost their only source of income. There is also evidence to suggest that the pandemic has affected women worse than men, and women's organisations report how domestic violence has increased in step with growing desperation. Partners in a number of countries are also concerned about authorities exploiting the pandemic to introduce political control initiatives and monitoring mechanisms that will be maintained when the pandemic is finally beaten.

## **NATIONAL DEPARTMENT**

### **Organisation Department**

The organisation department works directly with all Norwegian People's Aid activities that concern the members and local chapters. The department's 2020 ambitions were largely linked to resolutions adopted by the General Assembly in 2019. The Corona response from March 2020, however, has impacted a great deal of our national work – and our results over the year. One positive effect of the pandemic was the introduction of Teams to local chapters at an earlier stage than planned. Similarly, it was possible to implement the planned discontinuation of the regions through digital annual general meetings.

### **First Aid and Rescue Service**

Norwegian People's Aid voluntary teams – like the rest of society – were set a formidable task in 2020. After normal winter operations for the first few months of the year, our volunteers suddenly had to help deal with the pandemic that swept into the country in March.

In many communities, volunteers had to cover critical tasks: crewing of emergency ambulances, delivery of groceries to people in quarantine or isolation, provision of information at airports and ferry terminals and support of test centres and local authorities.

Our volunteers made extraordinary efforts and by June had carried out as many operations related to Corona alone as would normally be undertaken in the course of a year. Search and rescue operations came in addition. Most missions were to do with crewing of emergency ambulances, providing information at ports and airports, transporting goods to people in quarantine or isolation, and initiatives to raise the level of preparedness. We thus increased capacity in relation to emergency ambulances and crews so that we were able to offer local support to the health service at many places around the country. We also developed an e-learning programme in infection control, for which we have had a very favourable response.

In total, over 500 Corona-related missions were registered in 2020. Our volunteers also supported the national rescue service as normal and were involved in more than 400 search and rescue missions. Altogether, this was twice as many missions as in 2019.

### **First Aid and Rescue Youth**

2020 was badly affected by COVID-19, resulting in the cancellation of most events for First Aid and Rescue Youth. All national arrangements were cancelled and attempts at regional activities also had to be called off. NPA Hå nevertheless managed to start a new youth group and a further initiative emerged from NPA Stjørdal towards the end of the year.

Over  
**500**  
Corona-related  
missions  
registered.

First aid and  
rescue:  
**400**  
missions

**7**  
trade unions and  
**3**  
employers joined the  
**Rich in Diversity**  
network in 2020.

**COVID-19**

The First Aid and Rescue Service rapidly entered crisis preparedness mode when the virus arrived in March 2020. The need to introduce and update guidelines and procedures, purchase necessary equipment and provide sound, structured information to local chapters remained substantial throughout the year.

**Social policy**

Where social policy activity is concerned, the annual specialty conference was held in Sørmarka in February. The year's 1st of May campaign, with a clear international message, was carried out digitally and, despite the pandemic, prompted a very generous response. All the adopted days of special importance have been observed with readers' columns and various political messages, and 4 local chapters have completed courses in lobbying and advocacy. Webinars have been organised for local chapters engaged in international solidarity and the Palestine Network was launched in November. The project-related visit had to be postponed for the second year in a row.

As stated in the Norwegian People's Aids program of principles 2019–2023 and the department's own strategy, we shall work for a more inclusive society where discrimination in working life is combated, where immigrant women's self-confidence is strengthened and they are integrated into Norwegian society.

The Rich in Diversity network held its launch conference in February in the presence of 140 participants. Seven LO unions have been recruited to the network during the year and our cooperation with the Norwegian Union of Municipal and General Employees (NUMGE) has been extended to four new regions in the union. The following seven unions have joined the network. EI and IT, NUMGE, NUMGE Post and finance, Norwegian Union of Social Educators and Social Workers, Norwegian Union of General Workers, Norwegian Civil Service Union and Union of Employees in Commerce and Offices. Employers (cooperation of parties): LO, Posten Norge AS and Norwegian People's Aid.

**1,517**  
quota refugees  
welcomed by Norwegian  
People's Aid at  
Gardermoen  
in 2020

The Norwegian Association of the Disabled was incorporated as a partner in the Discrimination Assistance and Mediation Board (DiMe), and DiMe moved into separate premises in *Galleriet* in Oslo during the autumn. DiMe's reach-out activities have proved challenging during the year but digital courses – 6 concerning hate crime and 1 about discrimination law - have nevertheless been held.

*Kvinner kan* (Women Can do It) entered into 6 new agreements of intent (total 20) with *Jobbsjansen* and the Introduction Programme of NAV. Course activity has continued digitally and includes customised courses in 6 local chapters. The specialty conference was held at the beginning of March in collaboration with Development and Humanitarian Cooperation and *Oasen* with 100 participants.

Despite a challenging year and the introduction of strict infection control measures in the autumn, the Reception Service welcomed 1,517 refugees in 2020. In December, 545 transfer refugees arrived, the most in one month in the history of the Reception Service.

**Solidarity Youth**

Despite a year of limited opportunities for non-digital fora and activities in the local chapters, Solidarity Youth is proud of its efforts in 2020. The Solidarity Conference, with 70 enthusiastic young people from across Norway, was duly completed, with anti-racism the main subject of focus. Our participation in the 15,000-strong BLM demonstration, the Sound of Solidarity concert in connection with 1st May, and internal changes in the form of protection of representatives who experience racism were highlights that we are glad to take with us into the future!

**COVID-19**

The social policy activity of most local chapters was put on hold when the Corona virus restrictions were introduced. As the situation gradually became clearer over the course of the year, around half of the 30 social policy groups responded with various activities such as activities for families with children, help with homework, organised outdoor trips and digital conversation groups.

Refugees and Social Inclusion was one area that was less affected by the Corona crisis. The department has displayed a well-founded ability to adapt its activities to various digital interfaces, for example, following an all-round competence increase relating to digital media and fora. This is the case for Women Can Do It/gender equality initiatives, the Rich in Diversity network and DiMe.

The Reception Service at Gardermoen, however, was hit hard by the Corona situation in the spring of 2020, when the arrival of quota refugees to Norway was halted and employees put on furlough. Activities resumed in August and the service has been in full swing since October.

### **Marketing, collaboration with trade unions and businesses, and private individuals' generosity**

Norwegian People's Aid is the labour movement's natural partner. We share many common values and goals in many important social issues, both at home and abroad. A key element in our collaboration – in addition to financial support – is to create interest in solidarity issues and contribute to political influence. We usually organise several project trips linked to our cooperation agreements but only two were undertaken in 2020, both during the first quarter. The Norwegian Union of Food, Beverage and Allied Workers visited El Salvador and the Union of Employees in Commerce and Offices visited Myanmar. As ever, the grass roots of the labour movement, through its members, branches, associations and departments, have supported the work of Norwegian People's Aid through AGM grants and our annual 1<sup>st</sup> May campaign. We also received invaluable fundraising contributions from LO and other partners following the explosion in Beirut in August 2020.

Our thanks go to all those unions which maintain long-term cooperation with us, and thanks too for the renewed confidence shown by those who have extended their cooperation agreements in 2020. We have cooperative agreements with 14 LO unions: the Electrician and IT Workers Union, NUMGE, NUMGE Post and Finance (formerly Postkom), the United Federation of Trade Unions, the Norwegian Union of Social Educators and Social Workers, the Norwegian Engineers and Managers Association, the Union of Employees in Commerce and Offices, Industry Energy, LO State, the Norwegian Union of General Workers, the Norwegian Union of Railway Workers, the Norwegian Union of Food, Beverage and Allied Workers, the Norwegian Seafarers Union and the Norwegian Civil Service Union.

In 2019, work started to have Norwegian People's Aid become a partner in the LOfavør programme; this process was completed in 2020. We are proud of this, not least because it strengthens our links with members of the labour movement.

Another organisation that gives us long-term support – and to whom we owe special thanks – is Coop Norway SA, a partner all the way back to 2006. Coop contributes to our mine-detection dog training and clearance of cluster munitions in Bosnia-Herzegovina, and to our development work in Mozambique, Cambodia and Bolivia. Support to these projects comes from the Coop solidarity fund and comprises income from their reverse vending machines.

The Norwegian Humanist Association is another long-term partner in our work. The association showed us renewed confidence in the shape of a three-year agreement in support of development work in Iraq. 2020 also saw the Jotun Group support mine-detection dog, Jotun's final year training in Cambodia. In order to strengthen Norwegian People's Aid relations with the labour movement and businesses, a dedicated section for this work was established in 2020. The section will take care of existing agreements and work with new sales to attract new partners. To make our efforts visible to potential new partners, we have created a digital strategy adapted to social media.

Norwegian People's Aid is also most appreciative of our many thousands of private supporters. They have contributed enormously to the work of Norwegian People's Aid through campaigns in social and print media, and not least through emergency relief to the most vulnerable groups during the Corona pandemic. Aid has got through despite closed borders.

The violent explosion that tore through the port of the Lebanese capital, Beirut, shocked an whole world. The devastation caused by the explosion affected hundreds of thousands of people and triggered an urgent need for help. Norwegian People's Aid has an office in Beirut and was quick to offer help to those affected. Both

private individuals and the labour movement immediately provided generous support, amounting to a total of NOK 5.4 million.

Our regular monthly donors are both loyal and extremely valuable. In 2020, they contributed around NOK 25 million, an increase of eight per cent on the previous year. Others choose to provide occasional support to issues close to their hearts or various disasters, or to support our work through purchasing our products. Altogether, private donors contributed around NOK 60 million during 2020.

A warm thank you to all our supporters for their confidence, support and engagement in 2020 – you really demonstrate Solidarity in Practice.

#### *COVID-19*

The Corona pandemic had rapid consequences on Norwegian People's Aid activities both at home and abroad. There was also a great deal of uncertainty as to how the pandemic would impact our marketing work. All our target groups were affected. Many private persons feared for their health and their jobs. Trade unions postponed their annual meetings and many businesses had to close their operations and lay off staff.

In this unpredictable situation, Norwegian People's Aid chose first to inform our regular and occasional private donors, the labour movement and businesses of our efforts in relation to the pandemic.

A number of Corona-related fundraising activities were initiated, both new ones and adaptations of others already planned. The passing on of information and distribution of hygiene items and food undertaken by our local partners, including those in South Africa, Syria and Gaza, was thoroughly communicated to our supporters through various channels.

Our 1<sup>st</sup> May campaign and the project entitled *Somliga går med trasiga skor* (at Notodden Blues Festival), where we collaborate with the labour movement, were both completed digitally. The issue for the 1<sup>st</sup> May campaign was rapidly adapted to the new situation and conducted under the banner *Stop infection – not democracy*.

The year pushed new ways of meeting upon us. Many planned activities were either conducted as digital events or through social media. When the NUMGE ambassador corps was unable to travel as planned to Lebanon in October to meet Palestinian refugees, we gathered at Sørmarka Conference Hotel. The ambassadors were then able to meet our Palestinian partners over four days by means of digital channels such as Teams and Zoom.

As a humanitarian solidarity organisation, it was especially important to demonstrate that we stand together across national boundaries even in times of crisis.

### **Political advocacy**

Norwegian People's Aid uses political advocacy in pursuit of our national and international objectives.

For the NPA First Aid and Rescue Service, the political goals were to strengthen collaboration with the public sector rescue agencies and improve the financial framework for the voluntary rescue service.

The Corona pandemic underlined the relevance of global distribution policy, and Norwegian People's Aid worked throughout the year for fair arrangements for the distribution, pricing and production of Corona vaccines.

2020 also witnessed the launch of a Norwegian People's Aid/NUMGE net-based campaign to throw light on how Norwegian banks offer funds invested in companies with activities in the occupied Palestinian territories. The campaign has led to divestment from a number of companies.

Mine Action and Disarmament promoted our views concerning the treaties and bans relating to cluster munitions, landmines and nuclear weapons. These issues were given thorough coverage in the publications Mine Action Review and Nuclear Ban Monitor. Norwegian People's Aid is currently working in NGO coalition for 1) a political declaration against the use of explosive weapons with wide-area impact in densely populated areas, and 2) a ban on lethal autonomous weapon systems (Killer Robots).

Issues of rights in relation to refugees and asylum in Norway were followed up on an ongoing basis. We put forward our views relating to international migration policy and aimed a searchlight at work against racism and discrimination.

## A DAY WITH THE NORWEGIAN PEOPLE'S AID

### **Norwegian People's Aid response to the landslide in Gjerdrum**

In the middle of the night on 30<sup>th</sup> December, a quick-clay landslide occurs in a residential area of Ask in the Municipality of Gjerdrum. The slide measures 300×700 metres and takes 9 buildings – a total of 39 housing units – with it. All available rescue resources are immediately mobilised. Several people are rescued by helicopter from the slide crater in the early morning hours and over 1,000 people are evacuated.

When the immediate rescue operation is over, ten persons are still missing. The search and rescue teams continue as long as there is still hope of finding survivors.

On the first day, Norwegian People's Aid has over 50 crews at the site, nine emergency ambulances and operative leaders in the incident response command. The Norwegian People's Aid mapping system proves invaluable to coordination and a shared understanding of the overall situation.

In the surrounding area, many tasks are managed by volunteers: evacuation of the nursing home, reception of evacuees at the reception centre, erection of heated tents at the assembly point, transportation of tracker units and USAR crews to and from the landslide area, laying out of fire hoses to provide water to local animals, and collecting and coordinating the distribution of clothes and hygiene articles to evacuees.

After seven days, the rescue mission is wound up and the efforts of volunteers brought to a close. In total, over 86 crews from 16 local chapters have been in action over the period and over 1,700 hours of voluntary work contributed. On a wholly voluntary basis, five Norwegian People's Aid operative leaders have manned incident response command (ILKO) round the clock since the rescue operation began.



Photo: Hans O. Torgersen / Aftenposten / POOL / NTB



Photo: Hala Amhaz



Photo: Norsk Folkehjelp







Photo: Norsk Folkehjelp



Photo: Norsk Folkehjelp



Photo: Werner Anderson



Photo: Ida Krokseter



Photo: Therese Nordhus Lien



Photo: Niamh Walsh-Vorster

## IV PERSONNEL, HEALTH, SAFETY AND THE ENVIRONMENT

Norwegian People's Aid stood for 131.1 FTEs in Norway in 2020, an increase of 1.4 FTEs on the previous year. At the same time, there was an increase of five FTEs in employment abroad under contract from Oslo.

At the end of 2020, Norwegian People's Aid had a total of 242.1 FTEs with Oslo contract: 131.1 FTEs at Head Office and the regional offices in Norway and 111 FTEs abroad with Oslo contracts. In addition, there are around 2,300 people employed locally in international projects. Where local employees are concerned, we are unable to extract statistics for FTEs.

| <b>Locations</b> | <b>Employees</b> | <b>FTEs</b>   |
|------------------|------------------|---------------|
| Head Office      | 144              | 122,10        |
| Regional offices | 9                | 9,00          |
| Internationally  | 112              | 111,00        |
| <b>Total</b>     | <b>265</b>       | <b>242,10</b> |

Sickness absence was 3.8% in 2020, somewhat lower than the previous year. The sickness absence rate for women was 5.2%, for men 2.1%.

No serious injuries or accidents were reported in the course of the year among employees in Norway. 12 serious injuries or accidents, however, were reported from the country programmes – eight more than the previous year

By means of collaboration with International SOS (ISOS), Norwegian People's Aid has access to extensive information and opportunities for training in relation to travel and safety. The agreement means that employees at both Head Office and in the individual country programmes receive an improved, better-updated response to questions and challenges linked to health and safety. This includes issues relating to the drawing up of plans, travel preparation and those instances when an incident occurs. This support covers all countries of the world and is available 24/7 throughout the year.

Norwegian People's Aid has introduced a unified HR policy for our international programmes. This ensures the greatest equality possible between our programme countries in order to provide equal treatment and have recognisable rules across country programmes. It also makes follow-up from Oslo easier.

Employment legislation differs widely in those countries where Norwegian People's Aid has a programme and the HR policy ensures that all Norwegian People's Aid employees have basic rights, covering, but not limited to, areas such as illness and parental leave. The policy lays down common principles in relation to wage policy, with the aim of equal pay for equal work and in order to avoid discrimination.

## V EQUALITY AND INCLUSION

The Board of Norwegian People's Aid consists of eight women and nine men. The management group consists of five men and four women. The division between the sexes among the employees overall was 40.4% women and 59.6% men. This is more or less the same as in 2019.

At Head Office, there was, in 2020, a slight majority of women (55.6%), while abroad there was a clear majority of men (80.4 %).

Where country and regional directors are concerned, the split is 5 women and 14 men, while of the 50 management posts\* in the international programmes, 33 were filled by men and 17 by women. The percentage of women in management positions is more or less the same as in 2019.

\* The sample of posts for 2020 is based on posts with management responsibility and members of a Country Management Team (CMT), that is to say the international management groups.

| International management posts  | Women     | Men       | Total     |
|---------------------------------|-----------|-----------|-----------|
| Regional and Country Directors  | 5         | 14        | 19        |
| Programme Manager               | 6         | 9         | 15        |
| Deputy Programme Manager        | 1         |           | 1         |
| Finance Manager                 | 3         | 4         | 7         |
| Logistics and Security Managers |           | 4         | 4         |
| Project Manager                 | 2         | 2         | 4         |
| <b>Total</b>                    | <b>17</b> | <b>33</b> | <b>50</b> |

### Equal pay

Norwegian People's Aid does not practice individual wage determination or individual wage negotiation. With the exception of the Secretary General and the Heads of Section, all positions, as of 31.12.2019, are placed in line with the AAF-HK National Agreement, local wage policy and its appurtenant wage scale. Placement on the wage scale is determined on the basis of the job description. All positions are placed in the relevant wage group in consideration of the position's complexity and the need for assessment, planning, leadership and independence. Advancement occurs in keeping with the fixed seniority ladder and the criteria laid down in the wage policy. In line with the AAF-HK National Agreement, Norwegian People's Aid adopted a new wage scale with fewer wage groups from 1.1.2020.

The previous wage scale was divided into ten groups; the new scale is divided into 5 groups.

### Average annual salary

| Wage group          | Women     |     | Men       |     | All       |     | Women's salary in % of men's salary |
|---------------------|-----------|-----|-----------|-----|-----------|-----|-------------------------------------|
|                     | Av.salary | No. | Av.salary | No. | Av.salary | No. |                                     |
| 1                   | 445 306   | 5   | 452 049   | 6   | 448 984   | 11  | 98,5 %                              |
| 2                   | 570 044   | 61  | 572 542   | 39  | 571 018   | 100 | 99,6 %                              |
| 3                   | 674 934   | 1   | 651 034   | 1   | 662 984   | 2   | 103,7 %                             |
| 4                   | 730 934   | 6   | 732 501   | 9   | 731 874   | 15  | 99,8 %                              |
| 5                   | 864 596   | 4   | 828 535   | 5   | 844 562   | 9   | 104,4 %                             |
| M*                  | 606 934   | 8   | 614 059   | 8   | 610 497   | 16  | 98,8 %                              |
| Employees in Norway | 592 631   | 85  | 607 943   | 68  | 599 436   | 153 | 97,5 %                              |

\* Certain positions are manually placed during the transition period.

For positions in the international programmes, wage determination is based on the job description and the local wage policy for international positions. It is the position that is placed on the wage scale, irrespective of who holds it, and neither wage seniority nor operation seniority is practiced in these positions. All positions and placements are taken up for review and assessment at least once a year

The changes to wage groups of 31.12.2020 are not being introduced internationally, so the average salaries recorded below are divided on the basis of gender only.

### Average salary international programmes by gender

|                         | Women     |     | Men       |     | All       |     | Women's salary in % of men's salary |
|-------------------------|-----------|-----|-----------|-----|-----------|-----|-------------------------------------|
|                         | Av.salary | No. | Av.salary | No. | Av.salary | No. |                                     |
| International employees | 552 842   | 22  | 538 083   | 90  | 540 982   | 112 | 102,7 %                             |

### Use of part-time positions in Norway

Part time positions are made use of to a small degree in Norway; internationally, the use of part-time positions is not practicably possible.

| Post type           | Women | Men | Total |
|---------------------|-------|-----|-------|
| Full time           | 73    | 59  | 132   |
| Part time           | 8     | 2   | 10    |
| Waged hourly        | 4     | 7   | 11    |
| Employees in Norway | 85    | 68  | 153   |

#### Overview: part time positions

- 6 employees have sought reduced working hours on account of age, family care situation or health.
- 4 positions have been part-time positions from the start of employment, and all of these positions are related to project financing and / or operating agreements with external parties.

#### Overview: positions waged hourly

- 1 temporary post owing to leave of sickness, where the amount of work varies on account of COVID-19 enforced working from home.
- 2 employees under short contracts linked to short-term assignments/deliveries.
- 1 employee temporarily in an hourly waged position owing to health issues.
- 7 permanent employees with varying working hours related to the operating agreement and model.

### Age span and diversity

The Norwegian People's Aid staffing policy aims to secure equal rights and opportunities for all irrespective of gender, age, ethnicity and disability. This is safeguarded through recruitment processes as well as daily staff administration and monitoring in Norwegian People's Aid.

Where age is concerned, our members of staff range from 22 to 71 years of age, with the majority between 40 and 49. The average age overall for employees in Norway and internationally is 45.

#### Overview: nationalities among employees 2020

- 42 different nationalities in total, including Norwegian citizens.
- 207 employees from 16 countries in the EU/EØS, USA, Canada, UK, Australia and New Zealand (78.1 %)
- 58 employees from 26 other countries (21.9 %).
- At Head Office/regional offices, 21 of 153 employees were from countries other than Norway, of which 8 were from countries other than the EU/EØS, UK, USA, Canada, Australia and New Zealand (5.2 %).
- 37 different nationalities are represented in our international operations; 13 employees were Norwegian citizens (11.6 %).

#### Overview: employees 2019

- 40 different nationalities in total, including Norwegian citizens.
- 205 employees from 15 countries in the EU/EØS, USA, Canada, Australia and New Zealand (78.5 %).
- 56 employees from 25 other countries (21.5 %).
- At Head Office/regional offices, 16 of 155 employees were from other countries (10.3 %).

#### Overview: employees 2018

- 40 different nationalities in total, including Norwegian citizens.
- 93 employees from 13 countries in the EU/EØS, USA, Canada, Australia and New Zealand (75.4 %).
- 63 employees from 27 other countries (24.6 %).
- At Head Office/regional offices, 9 of 136 employees were from other countries (6.6 %).

#### Overview: employees 2017

- 37 different nationalities in total, including Norwegian citizens.
- 212 employees from 14 countries in the EU/EØS, USA, Canada, Australia and New Zealand (80.9 %).
- 50 employees from 23 other countries (19.1 %).
- At Head Office/regional offices, 3 of 143 employees were from 'non-Western' countries (2.1 %).

Overall there is a small reduction in the number of employees from countries outside the EU/EØS, USA, Canada, Australia and New Zealand, although the total number of nationalities represented is similar to the previous year.

## VI THE EXTERNAL ENVIRONMENT

An organisation such as Norwegian People's Aid, with extensive activities both at home and abroad, shall be committed to reducing its carbon footprint from the organisation as a whole.

NPA's operations impact on the environment in both positive and negative ways, and it is our responsibility to mitigate the negative impacts. We positively impact the environment both through our humanitarian disarmament programme and mine action work, and by drawing attention to the detrimental effects of the testing and use of nuclear weapons, as well as the potential for accidents. This also applies in the countries where we collaborate with organisations working for better management of natural resources.

In 2020, we took concrete action to improve our environmental efforts. Our new strategy states that one of Norwegian People's Aid's goals is to become a green organisation. From 2021, we shall achieve this goal by supporting organisations fighting for the right to land and a safe, clean, healthy and sustainable environment. We shall ensure that all our programme work reflects an analysis of its effect on the environment and climate, and helps protect the environment and reduce negative climate impact. We shall also acquire the position of an active, visible advocate for the linkages between economic, social and political inequality and the challenges of climate and environmental change.

In 2020 we approved a new climate and environment policy. We were also certified as an 'Eco-lighthouse', and have committed to providing annual reports to the Eco-lighthouse Foundation Norway concerning energy use at Head Office in Oslo, our carbon emissions in relation to travel, production of waste, and how many of our important suppliers are environmentally certified. The table shows our environmental/climate footprint for 2019 and 2020.

| Indicator                                     | 2019  | 2020   |
|---|---|--|
| Energy  | 671,000 kWh electricity<br>204,600 kWh district heating | 266,910 kWh electricity<br>71,594 kWh district heating |
| CO <sup>2</sup> emissions from travel         | 1900 tons   | 938 tons   |
| Important environmentally certified suppliers | 8   | 12   |

Electricity consumption is determined in accordance with the areal percentage of the building (*Glasmagasinet*). Our own electricity subscriptions come in addition. The figures for CO<sup>2</sup> travel emissions are sourced from our previous travel agent, Egencia, and concern all Norwegian People's Aid employees who have booked tickets through said agent. Flights with the highest carbon emissions are long-distance, international flights; most of these involved employees who work at our offices abroad.

NPA also continued its commitment in 2020 to supporting partner organizations working on environmental and climate justice. Many of our partner organizations work actively for sustainable natural resource management

and land rights, and they set a spotlight on the environmental consequences of extraction work on a global basis. We have also continued our work in the Mine Action and Disarmament department by integrating environmental protection in the sector as a whole and especially in relation to improving Norwegian People's Aids' protection of the environment in its mine-clearance work.

## VII **ETHICAL STANDARDS FOR PURCHASING, INVESTMENT AND MARKETING**

Norwegian People's Aid is a member of Ethical Trade Norway and we introduced our own ethical standards for purchasing, investment and marketing in the organisation back in 2013.

We wish to contribute actively to a more responsible working life and to safeguard human rights, employees' rights and environmental considerations in all our operations throughout the organisation. In addition to Norwegian People's Aids' own ethical principles, expectations from Ethical Trade Norway and universal human rights, the standards incorporate elements from OECD, ILO and UN guidelines. The ethical standards are used globally in our programmes, and guidance is also given to our national chapters and members when needed.

The Norwegian People's Aid ethical standards for purchasing, investment and marketing are published on our website. Written acceptance of our ethical standards in tender rounds is an obvious means we use to ensure increased awareness in this area. If suppliers do not work in line with our expectations, we use positive persuasion to try to bring about lasting change. If long-term dialogue does not yield results, we will normally terminate the contractual relationship.

Norwegian People's Aid also works with rights-based projects in many countries and openly reports our activities and plans to Ethical Trade Norway on an annual basis. These reports are shared with the Board of Directors and may readily be found on our website [www.folkehjelp.no](http://www.folkehjelp.no).

## VIII **ANTI-CORRUPTION**

The fight against corruption in the aid sector is high on the agenda of the Norwegian aid community, including Norwegian People's Aid. We continued our work targeting corruption throughout 2020.

The issue of corruption is widely discussed in Norwegian People's Aid, and this has led to increased debate and experience exchange relating to best practice to prevent and deal with such cases, both at Head Office and within the country programmes. This work is wholly in line with Norwegian aid policy.

In 2020, Norwegian People's Aid had a turnover of NOK 1,150 million. We work with long-term development and humanitarian work with local partners around the world and we are one of the world's largest organisations within the field of humanitarian disarmament. According to Transparency International's Corruption Perceptions Index (CPI), most of the countries where we maintain a presence represent a high risk of corruption.

### **Full openness**

Norwegian People's Aid practices zero tolerance of all forms of corruption. We acknowledge the problems but do not accept them. We work for a unified attitude towards corruption throughout the organisation and seek full openness in relation to our anti-corruption work and any exposure of corruption.

Corruption and the abuse of power prevent the efficient use of national resources, inhibit economic growth and contribute to unfair distribution of resources in society. Widespread corruption is also an indicator of poor governance and a barrier to a country's democratic development.

There is no simple explanation as to why corruption occurs. Deficient systems or culture often facilitate corrupt behaviour. Poverty and low wages, moreover, are often important contributory factors.

### **Anti-corruption policy**

Corruption can manifest itself in many ways, but will always be closely linked to disloyal behavior and crime.

Corruption is therefore a taboo subject and it requires both courage and knowledge to recognise that this is a problem for us too. In the course of 2020, we have maintained our efforts in relation to continuous updating of our anti-corruption processes and continued the work of making whistle-blowing routines and systems simpler and more effective

Norwegian People's Aid's anti-corruption policy ensures that the Head Office in Oslo maintains a system for receiving and processing reports of unwanted actions or situations wherever they might arise within the organisation. In addition, we wish to include assessments of the risk of corruption in relevant tools and processes within the administration and in our project work both at home and abroad. Norwegian People's Aid maintains an incident reporting function for all incidents that may involve non-compliance.

Responsibility for reporting incidents to Head Office lies with the individual in the programme concerned, whether in Norway or abroad. The reporting system has a wide embrace to include cases which lie in grey areas where the definition of corruption is concerned. The system helps create greater ownership of our anti-corruption work across the organisation as well as making it easier to uncover cases which may not at the outset be considered as deviation from acceptable routines or actions.

### **Information to partners**

By means of contract negotiation and capacity assessment, Norwegian People's Aid is able to ensure that all our partners establish adequate guidelines and procedures for anti-corruption work. We undertake assessments of our partners' administrative and control routines and unequivocally communicate our zero tolerance policy. At the same time, we recognise that many of our partners lack the necessary capacity to manage these challenges. Where we find this to be the case, we either make training part of the collaboration or offer our partners external support in relation to the issue.

### **Incidents in 2020**

In 2020, Norwegian People's Aid has investigated 18 concrete instances where suspicion of corruption or corrupt behaviour has arisen. All these cases were investigated internally. The cases were routinely reported to the relevant donors. The majority of these cases had little or no financial consequences. Cases of more significance or interest are as follows:

- Two cases were investigated in Colombia. The first concerns the theft of computer equipment and a digital camera from our principal office in Bogota. The case was discovered when one item was found to be missing and led to a stock-take of other equipment. The 'lockdown' in Bogota made undisturbed access to our offices possible, and this in turn has led to the loss of equipment. The second case also concerns the theft of computer equipment, this time from our field office in Vista Hermosa. The thieves stole two computers and a tablet from the office staff room at night while the employees lay asleep. Both cases have been routinely reported to the police.
- There was a so-called 'director fraud' case in Laos, where one of our suppliers had been hacked and the account number on an invoice altered. We ended up paying a small amount to the wrong bank account as a result of this fraud. The case has led to an alteration in our standard control routines when the applicable account number of an external partner is changed.
- Two cases were investigated in South Sudan. In the first, a partner discovered that the head of finances had exchanged currency at a different rate from the official rate of exchange and that the difference was siphoned off into his own pocket. This occurred despite the fact that all our partners are informed of the requirement that all currency exchange is to take place at the national bank. The second case concerned the 'loan' (confiscation) of one of our boats by the South Sudan Peoples' Liberation Movement in Opposition (SPLM IO). The boat was later returned undamaged.
- Two cases were investigated in Lebanon, where a partner was accused of distributing food that was past its sell-by date. The partner organisation itself reported the incident to us, stating that the claim was unfounded. The case is under further investigation. The second case concerns a partner employee who embezzled funds in connection with the distribution of money and emergency aid packs to Syrian refugees. All embezzled aid was subsequently replaced and the employee's contract was terminated.

- One case was investigated in Zimbabwe, from where we received reports of abuse of power, nepotism, corruption and other issues by one of our partners. The case is still being investigated.
- One case was investigated in Cambodia after we received a report of irregularities with donor funds as well as sexual harassment. The case has been, and continues to be, investigated in collaboration with a number of other organisations.

## IX OUTLOOK AND OPERATIONAL RISK

### Outlook

#### *Mine Action and Disarmament*

Despite the global pandemic, Norwegian People's Aid has continued a high rate of activity in its efficient, professional programmes. We anticipate that there may be temporary shutdowns and some restrictions on the supply of key personnel for some time to come. These expectations are taken into account in our planning and consideration of different scenarios. We shall also carry on the long-term work of ensuring continued attention to, and donor interest in, our mine action work.

It is part of our planning work always to take into account possible changes or restrictions in operations. This became very much a reality during the ongoing global pandemic. If the level of activity is reduced, priority will no longer be given to our political and operative work which is not a part of, and does not provide direct support to, the core of our operations: the clearance of landmines and explosive ordnance, following up on the nuclear weapons ban, and civil protection and preparedness. We cannot, however, reduce or erode the quality of our work or the responsibility we bear towards the people Norwegian People's Aid works with. This principle overrides all others when adjusting our programmes to changes in economic cycles. Loss of reputation is another potential risk to our work. We depend on a high level of confidence in our professionalism and integrity from the people we work with and work for, from the donors who support us in our work, and from society at large. It is extremely important that Norwegian People's Aid fulfils the highest international standards in order to maintain our strong position as one of the leading humanitarian mine-clearance organisations in the world.

#### *Development and Humanitarian Cooperation*

The Corona pandemic has not just been a health crisis; it has also led to greater inequality around the world. Not least, it has revealed how important active civil society is for holding authorities accountable for their management of crises. Countries with the least inequality, high public confidence and robust social security systems have performed best. At the same time, the pandemic has had extreme consequences for the world's poorest and most vulnerable. The World Food Programme is warning that around 270 million people risk having insufficient food in 2021. An increase in violence against women and children during the pandemic is being reported from almost all our programme countries.

The challenges we are facing are not new but, to a certain extent, they are taking new forms. The Norwegian People's Aid development and humanitarian cooperation programmes will be more relevant than ever in 2021. Standing up against injustice is often dangerous and requires courage and innovation. We must strengthen our competence in various forms of mobilisation in order to support our partners who stand in the front line. Thus in 2021 we wish to investigate and learn more about how we can lend our support to everything from loosely coordinated protest movements in social media to broad popular movements, the labour movement and unregistered opposition protest groups. As opportunities to gather have become more limited, digital arenas have grown in importance, and it will be important to understand how our civil society partners may protect themselves from harassment and abuse in these media too. Increasing needs to bolster food security and reduce the consequences of sexual and gender-based violence create opportunities for Norwegian People's Aid to establish new programmes. This may be extremely challenging, however, as any follow-up will, largely speaking, have to be undertaken digitally.

#### *National Department*

In 2021, the National Department aims to concentrate its efforts on contributing to growth and development of the members' organisation. The overriding priorities adopted by the 2019 General Assembly and our joint



national strategy point provide directions for the department's areas of focus. The Rescue Service is to renew and modernise its first aid and rescue training programmes, our social policy activity is to expand, and local chapters are to be offered activities within our three main areas: international solidarity, work against racism and discrimination, and social inclusion for immigrants and refugees. Youth is a prioritised area for 2021, with particular focus on supporting the operations and establishment of new youth chapters and youth groups. Further important objectives are to strengthen our members' voluntary efforts and secure organisational development to make the running of our voluntary services easier and more robust.

### *Marketing Department*

#### Private donors

We depend on our committed, loyal supporters. In 2020, we have expanded the use of analysis to further strengthen these relationships through social media as well as more traditional channels. Such analysis is a prerequisite of getting to know our current donors better and gives us the opportunity to provide targeted information and create greater interest through the preferred media. Analysis also provides a better basis from which to reach out to potential donors and supporters. One of our goals as a humanitarian organisation is the most efficient use of our resources so as much as possible of our funds raised goes directly to the given purpose. Our ambition is to be relevant and visible to donors who wish to support us and give expression of their engagement.

#### The labour movement

Cooperation with the labour movement has been strengthened over recent years and will be as highly prioritised in the immediate future. Agreements signed with the trade unions emphasise political cooperation on individual issues, the development of organisational collaboration, and financial support of Norwegian People's Aid projects. Everything is well placed to further strengthen our political and organisational cooperation.

#### Businesses

We shall continue to nurture and develop our relationships with our partners in business. At the same time, it is important to reach out to new business partners to contribute to increased efforts in our country programmes, whether that is mine clearance, development work or the training of mine-detection dogs. Our new digital strategy is an important building block in this work. In the future, we will concentrate on entering into partner agreements that support our work to contribute to the fulfilment of the UN sustainability goals.

#### Risk

The Board constantly monitors economic developments and places great emphasis on the organisation having satisfactory management and reporting systems. Sound management systems for the following up of budgets and prognoses have been developed.

These are subject to continuous improvement. Internal control is given high priority by the Board and is followed up through the administration.

#### Compliance

Norwegian People's Aid has continued working throughout the year to strengthen our compliance work both at head office and in the international programmes. This work has concentrated on the implementation of procedures and routines that came into force at the end of 2019, and on training in the use of the Norwegian People's Aid screening tool, WatchDog. The use of WatchDog brings much greater efficiency to Norwegian People's Aid efforts to prevent the misuse of relief and development funds.

In 2020, it became clear to the organisation that work with sanctions must be prioritised. New, restrictive sanctions are constantly being introduced in the international areas where we work. Sanctions do not only have consequences on the execution of our local programmes, they also affect the transfer of funds abroad where banks are placing stricter information and documentation requirements on the use of said funds. For this reason, the Norwegian People's Aid compliance officer has worked closely with the various departments over the year in the preparation of new procedures to ensure the organisation fulfils its demanding obligations. A new compliance page has also been opened on our intranet to make information about screening and sanctions readily available.

It is clear to Norwegian People's Aid that the strict requirements from external parties are likely to be maintained and become even more exacting in the future. For example, we have already experienced longer periods where

we were stopped from undertaking critical transfers in dollars to our vulnerable programme countries because foreign banks considered the risk too high. In order to minimise the risk of legal transgressions and breach of contract, the work concerned with the fulfilment of external requirements, and the further development of routines and procedures, are set to continue in the coming year.

#### *Operational risk*

##### *Mine Action and Disarmament*

Humanitarian explosives clearance is inevitably associated with high risk. These operations are regulated by international standards and are thus easy to measure. We also undertake humanitarian work and cooperate with partner organisations in areas affected by war and considerable unrest. We have good plans and standards for all our operations so that they are rendered safe as possible, and our goal is to make them safer still in the face of external threats such as a pandemic or other natural or man-made disasters.

For our international work, risk is also associated with new, stricter donor requirements which involve closer monitoring from donors and scrutiny from the media and special interest groups. The Norwegian People's Aid First Aid and Rescue Service is among our most visible operations. The quality of the work done is important for the organisation's reputation as a reputable, professionally competent agency, and the wrong treatment of a patient, for example, could threaten our good name. All first aid and rescue operations have a certain associated risk. Occasionally, we undertake tasks that involve high risk to life and health. This is typically linked with difficult terrain in combination with demanding weather conditions or searching for persons suffering from a psychological imbalance. Work to manage such risk is undertaken through training, exercises, routines and expert leadership.

##### *Development and Humanitarian Cooperation*

Travel restrictions are set to continue in 2021. This will impact our ability to support and monitor our programme operations directly and make it difficult to identify problems at an early stage. The travel restrictions will also weaken our capacity to support new programmes. We have nevertheless developed our digital competence and established new ways of working which have enabled us to deliver results largely as planned in 2020. We now have greater experience of preparedness planning, and this will be particularly important in countries affected by war and armed conflict where instability and constant changes in the security situation make operations challenging.

The challenges to democracy that existed before the pandemic have deepened. Measures to limit the spread of infection have negatively impacted opportunities to mobilise and influence, and, in a number of countries, such measures have been exploited to exert stricter control over civil society.

Where our international work is concerned, the risks related to anti-terrorism legislation, sanction regimes and stricter donor requirements will persist. This often affects work in the worst humanitarian and political crises, and Norwegian People's Aid will strengthen its capacity for both risk management and political management of such challenges in 2021.

##### *National Department*

Activities within the National Department for 2021 have largely been planned in respect of the ongoing Corona situation. The specialist conferences are to be undertaken digitally and central courses and other training operations will be undertaken partly digitally and partly in smaller cohorts if the situation so allows. The Corona crisis has also revealed the need for e-learning and efforts will be made to develop course activities within first aid and rescue, both in view of the ongoing situation where it is difficult to meet up physically, and also to achieve a long-term effect by simplifying the implementation of course activity. Perhaps the greatest risk to our operational work is that both employees and local chapters experience a general 'Corona fatigue'.

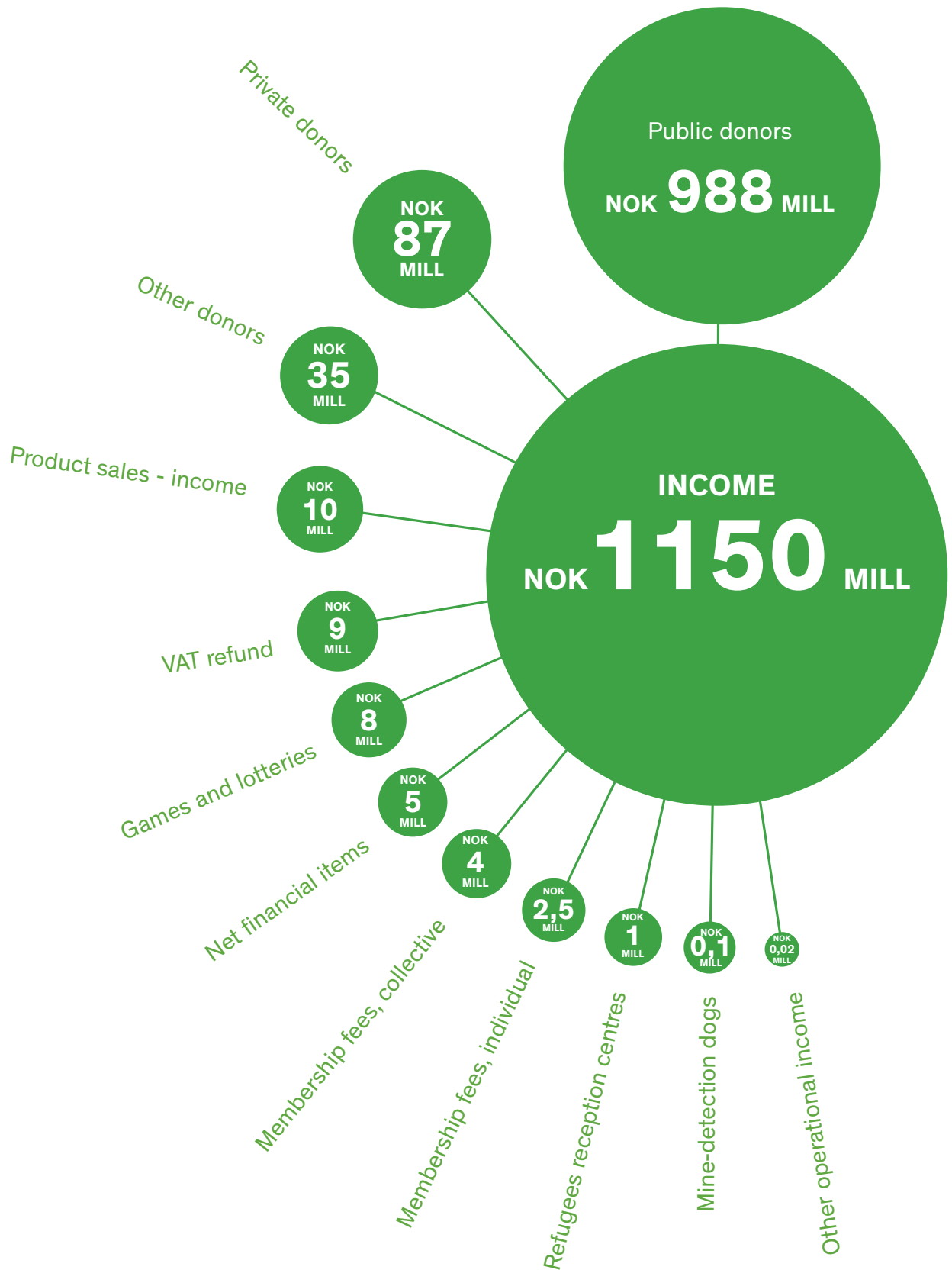
##### *Financial risk*

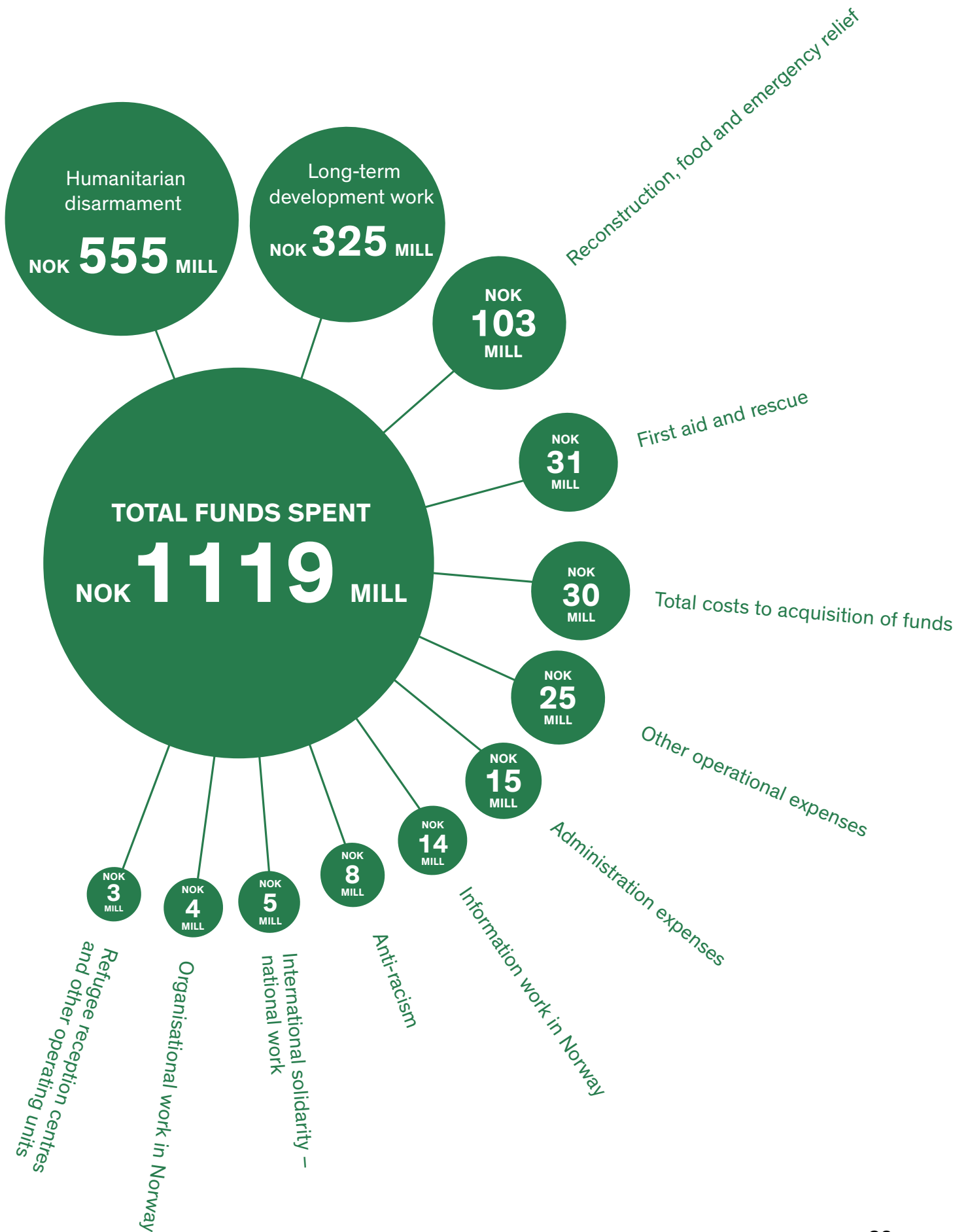
Norwegian People's Aid employs the strategy of taking the least possible financial risk. The organisation has internal procedures for distributing exchange rate differentials across the various projects. As part of our currency management, donor funds are held in the donor's currency until transferred to the relevant country programme. Contracts with Norwegian People's Aid local partners in relation to international development cooperation contain clauses to avoid currency risks. Norwegian People's Aid has no loans with external creditors and very little exposure in the stock market.



# INCOME AND EXPENSES 2020

The figure shows approximate figures from our statement of activities, some small items have been omitted.





# STATEMENT OF ACTIVITIES as of 31.12.2020

( Figures in thousands )

|  | Notes     | 2 020            | 2 019            |
|--|-----------|------------------|------------------|
| <b>FUNDS ACQUIRED</b>  |           |                  |                  |
| Membership fees, individual                                    |           | 2 347            | 458              |
| Membership fees, collective                                    |           | 4 337            | 4 527            |
| <b>Total membership fees</b>                                   | <b>1</b>  | <b>6 684</b>     | <b>4 985</b>     |
| Public donors  |           | 988 012          | 886 312          |
| Other donors   |           | 35 291           | 52 220           |
| <b>Total donors</b>  | <b>2</b>  | <b>1 023 303</b> | <b>938 531</b>   |
| Private donors   |           | 87 333           | 84 558           |
| <b>Total funds acquired</b>                                    | <b>3</b>  | <b>87 333</b>    | <b>84 558</b>    |
| Refugee reception centres                                      |           | 1 324            | 5 232            |
| Other operational income                                       |           | 21               | 407              |
| Mine-detection dogs  |           | 181              | 4 007            |
| VAT refund   |           | 9 006            | 8 535            |
| <b>Total activities that fulfil the organisation's purpose</b> |           | <b>10 532</b>    | <b>18 181</b>    |
| Games and lotteries  |           | 7 526            | 11 333           |
| Advertising sales - APPELL                                     |           | 314              | 359              |
| Product sales - income   |           | 9 738            | 5 150            |
| <b>Total income generating activities</b>                      |           | <b>17 578</b>    | <b>16 841</b>    |
| Net financial items  | 12        | 4 521            | 3 611            |
| <b>TOTAL AVAILABLE FOR THE PURPOSE</b>                         |           | <b>1 149 951</b> | <b>1 066 707</b> |
| <b>FUNDS SPENT</b>   |           |                  |                  |
| Games and lotteries  |           | 5 424            | 8 301            |
| Private donors   |           | 23 167           | 25 900           |
| Product sales - expenses                                       |           | 1 493            | 1 749            |
| <b>Total costs to acquisition of funds</b>                     |           | <b>30 083</b>    | <b>35 950</b>    |
| <b>Expenses for the organisation's purpose</b>                 |           |                  |                  |
| Humanitarian disarmament                                       |           | 555 173          | 535 214          |
| Reconstruction, food and emergency relief                      |           | 103 255          | 78 223           |
| Long-term development work                                     |           | 324 891          | 309 513          |
| International solidarity – national work                       |           | 4 790            | 6 270            |
| Refugee reception centres and other operating units            |           | 3 362            | 9 402            |
| First aid and rescue   |           | 31 249           | 24 776           |
| Anti-racism  |           | 7 825            | 8 054            |
| Information work in Norway                                     |           | 14 057           | 10 155           |
| Organisational work in Norway                                  |           | 3 653            | 4 858            |
| Other operational expenses                                     |           | 25 322           | 24 066           |
| <b>Total expenses for purpose</b>                              |           | <b>1 073 576</b> | <b>1 010 531</b> |
| <b>Administration expenses</b>                                 |           |                  |                  |
| Administration   |           | 14 884           | 14 733           |
| <b>TOTAL FUNDS SPENT</b>                                       | <b>13</b> | <b>1 118 544</b> | <b>1 061 213</b> |
| <b>RESULT ON ACTIVITIES</b>                                    |           | <b>31 407</b>    | <b>5 494</b>     |
| <b>ALLOCATION OF RESULT ON ACTIVITIES</b>                      |           |                  |                  |
| Transfer to/from RF with externally imposed restrictions       |           | 6 253            | 1 272            |
| Transfer to/from RW with rself imposed restrictions            |           | 17 683           | -1 897           |
| Transfer to/from Unrestricted Equity                           |           | 7 471            | 6 119            |
| <b>TOTAL ALLOCATION</b>  |           | <b>31 407</b>    | <b>5 494</b>     |

# BALANCE SHEET as of 31.12.2020

(Figures in thousands)

| ASSETS   | Notes | 2020           | 2019           |
|--|-------|----------------|----------------|
| <b>Fixed assets</b>  |       |                |                |
| Tangible fixed assets                                      | 4     | 2 974          | 7 525          |
| Inventory  |       | 0              | 2 957          |
| Pension funds  | 11    | 4 499          | 4 162          |
| <b>Total fixed assets</b>                                  |       | <b>7 473</b>   | <b>14 645</b>  |
| <b>Current assets</b>                                      |       |                |                |
| Receivables  | 5     | 470 900        | 390 743        |
| Financial current assets                                   | 6     | 124 947        | 95 192         |
| Bank deposits, cash-in-hand and similar                    | 10    | 265 611        | 255 642        |
| <b>Total current assets</b>                                |       | <b>861 458</b> | <b>741 578</b> |
| <b>TOTAL ASSETS</b>  |       | <b>868 931</b> | <b>756 222</b> |
| <b>ASSETS TO THE PURPOSE AND LIABILITIES</b>               |       |                |                |
| <b>Assets to the purpose</b>                               |       |                |                |
| Unrestricted Equity  | 9     | 214 153        | 206 681        |
| <b>Assets to the purpose with restrictions</b>             |       |                |                |
| Assets to the purpose with externally imposed restrictions | 9     | 8 715          | 2 462          |
| Assets to the purpose with self-imposed restrictions       | 9     | 35 505         | 17 822         |
| <b>Total assets to the purpose</b>                         |       | <b>258 372</b> | <b>226 965</b> |
| <b>Current liabilities</b>                                 |       |                |                |
| Funds received for unfinished projects                     | 2     | 441 840        | 403 499        |
| Liabilities to project donors                              | 7     | 3 686          | 4 530          |
| Interest owing on funds received                           | 7     | 100            | 401            |
| Miscellaneous creditors                                    |       | 43 694         | 12 200         |
| Public taxes owing, holiday pay                            |       | 32 618         | 28 172         |
| Provisions for obligations                                 | 8     | 88 620         | 80 454         |
| <b>Total current liabilities</b>                           |       | <b>610 559</b> | <b>529 257</b> |
| <b>TOTAL ASSETS TO THE PURPOSE AND LIABILITIES</b>         |       | <b>868 931</b> | <b>756 222</b> |

Oslo, 18.6.2021



Gerd Kristiansen  
Chair



Amalie Hilde Tofte  
1<sup>st</sup> Vice Chair



Liv Nesse  
2<sup>nd</sup> Vice Chair



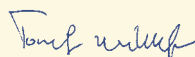
Stein Guldbrandsen  
NUMGE



Vegard Grøslie Wennesland  
UFTU



Mildrid Kvisvik  
Norwegian Union of Social  
Educators and Social Workers



Torulf Mikkelsen  
Hammerfest



Lene Klatten Vikan  
Bergen



Stine Elisabeth Antonsen  
Sande



Geir Nilsen  
Moelv and omegn



Øystein Valen  
Strand and Forsand



Walfred Andersson  
Malm



Magnhild Sofie Otnes  
Employee's Representative



Jane Filseth Andersen  
Employee's Representative



Jorge Dahl  
Social Policy Committee




Ammal A. Haq  
Solidarity Youth



Fredrik Munkvold  
First Aid and Rescue Youth



Vegard Eidissen Lindbæk  
Central First Aid  
and Rescue Committee



Henriette Killi Westhrin  
Secretary General

# CASH FLOW STATEMENT

(Figures in thousands)

|  | <b>2020</b>    | <b>2019</b>    |
|--|----------------|----------------|
| Profit or loss for the year                          | 31 407         | 5 494          |
| Depreciation   | 4 551          | 4 338          |
| Gain/loss on sale of fixed assets                    | 0              | 0              |
| Changes in inventory                                 | 2 957          | -240           |
| Changes in accounts receivable                       | -80 156        | -7 423         |
| Changes in accounts payable and other deferred items | 80 966         | -47 489        |
| <b>Net cash flow from operational activities</b>     | <b>39 725</b>  | <b>-45 321</b> |
| Other investments                                    | -29 755        | -76 279        |
| Proceeds from sale of tangible fixed assets          | 0              | 0              |
| Payment for acquisition of tangible fixed assets     | 0              | -1 980         |
| <b>Net cash flow from investment activities</b>      | <b>-29 755</b> | <b>-78 259</b> |
| Allocation of funds                                  | 0              | 0              |
| <b>Net cash flow from financial activities</b>       | <b>0</b>       | <b>0</b>       |
| Net change in cash flow                              | 9 969          | -123 579       |
| Bank deposits and cash 01.01                         | 255 643        | 379 222        |
| <b>Holdings as of 31.12.20</b>                       | <b>265 612</b> | <b>255 643</b> |



# NOTES TO THE ACCOUNTS

(The figures in all the tables are given in thousands of kroner; elsewhere in the text, the whole figures are given.)

## NOTE 1

### Accounting principles:

The Annual Accounts of Norwegian People's Aid consist of the following:

- Activity accounts
- Balance sheet
- Cash flow statement
- Notes

The Annual Accounts have been prepared by the organisation's Board and management and must be read in connection with the Annual Report and Auditor's Report.

### Basic principles - assessment and classification - other conditions

The Annual Accounts have been submitted in accordance with the Norwegian Accounting Act and generally accepted accounting principles, including the Provisional Norwegian Accounting Standard on Good Accounting Principles for idealistic organisations. The Annual Accounts provide a true picture of the organisation's earned resources and how these have been utilised in the course of the year, as well as its financial position at the end of the year.

The necessary specifications appear in the notes. Consequently the notes form an integral part of the Annual Accounts.

The Annual Accounts are based on the basic principles that apply to historical costs, matching, the going concern assumption, all-inclusive income and prudence. The basic principles relating to transactions, earned income and matching have been deviated from in accordance with Section 4-1, sub-section 3 of the Norwegian Accounting Act, where such can be regarded as generally accepted accounting practice. Further details about the accounting principles appear below. When actual figures were not available/certain at the time the accounts were presented, generally accepted accounting practice dictates that the management should make the best possible estimate for inclusion in the accounts. There may be deviations between estimated and actual figures.

### General principles

Assets intended for permanent ownership and use are classified as fixed assets. Other assets are classified as current assets. Current assets/liabilities are valued at the lower/higher value procurement cost and their actual value. The actual value is defined as the estimated future sales price minus anticipated sales expenses.

Receivables have been entered at their nominal value with reductions for anticipated losses. Fixed assets are basically valued at cost. Assets that diminish in value are depreciated. If the normal turnover value falls below the capitalised value on the date of the balance sheet, the asset in question is written down.

There are a few exceptions from the general rules for assessment in accordance with generally accepted accounting practice. These exceptions are commented on below. In the application of accounting principles and presentation of transactions and other matters, emphasis is placed on financial realities, not merely legal form.

Conditional losses that are probable and quantifiable are carried to expenses.

### Accounting principles for material accounting items

#### Time of income recognition/accrual

Income is recognised as and when it accrues. For income for which no consideration will be provided, e.g. donations and collected funds, this is considered accrued when the following three criteria have been met:

1. The organisation must have a legal right to the income.
2. It must be reasonably certain that the income will be received.
3. It must be possible to measure the income with a satisfactory degree of reliability.

#### Income from members

The organisation receives gross membership fees from its members. 75 % of income from members is transferred to the regional offices and chapters. From 2020, the share accruing to Norwegian People's Aid is presented gross in the account of activities. Gross income from members in 2019 was NOK 2,092,000.

#### Received from donors

Contributions for coverage of expenses are recognised as gross income. Where the criteria for income recognition have not been met, the contribution is recognised as a liability on a separate line in the balance sheet. The contribution is recognised at the value at the time of the

transaction. Material contributions which cannot be estimated at an actual value are reported in a note. Unused project funds are entered as a liability to donor upon project conclusion.

### **Sponsor funds**

Sponsor income is accrued to income in step with the agreed consideration. Where it is not possible to measure the consideration reliably, linear accrual is used as a practical approximation.

### **Lottery income**

Lottery income is recognised as gross income. The expenses associated with lotteries, prizes and sales expenses are entered under expenses for acquisition of funds.

### **Time of expense recognition/compilation**

Expenses are compiled and written to expenses simultaneously with the activity related to the expense. This applies both to expenses for procuring funds and to realising the purpose. Expenses which cannot be directly attributed to activities are written to expenses when they are incurred.

### **Taxes**

The organisation has no activities resulting in an obligation to pay taxes.

### **Tangible fixed assets**

Tangible fixed assets are entered on the balance sheet at acquisition cost, minus accumulated depreciation and write-downs. An asset is considered fixed if it has an economic life of more than three years and a cost price of over NOK 15,000. Tangible fixed assets for carrying out projects abroad are expensed at the time of acquisition and charged to the individual projects in accordance with undertakings from donors.

If the value of use and reacquisition cost are lower than the value entered on the balance sheet at the balance sheet date, the asset is written down to actual value. Where sale value is difficult to determine, reacquisition cost minus depreciation is used as actual value. Where the basis for the write-down has ceased to exist, the write-down is reversed. Write-downs and any reversing of write-downs are entered on the same line in the statement of activities. Write-downs are classified as administration expenses if they cannot be directly related to an activity.

### **Depreciation**

Ordinary depreciation is calculated linearly over the asset's estimated life based on historic cost price minus estimated scrap value. Depreciation is classified as an administration expense if it cannot be directly related to a project.

### **Leasing**

For lease agreements that are not entered on the balance sheets (operational leasing), the lease payments are treated as operational expenses. Leasing expenses are classified as administration expenses if they cannot be directly related to a project.

### **Financial investments and receivables**

Market-based stocks, bonds and other financial instruments classified as current assets are valued at actual value if these are listed on an exchange or managed by a professional capital manager and the actual value of the investments can be measured reliably. The result (return and change in value) from such investments is classified as financial and investment income. Receivables are entered on the balance sheet at actual value.

### **Pension obligations and pension costs**

Annual expense is charged to payroll and social expenses. Norwegian People's Aid has no obligations beyond paying premium to the Norwegian Public Service Pension Fund. A fund at Sparebank1 Livsforsikring, see note 11, is used to cover remaining obligations to former and current members of the former agreement, and are not included in the accounts. The premium fund is considered sufficient to cover future obligations and has therefore not been entered on the balance sheet. Norwegian people's Aid also has a pension obligation at Kommunal Landspensjonskasse (KLP) for former employees at the Kure Epilepsy Centre. The pension scheme is a defined benefit scheme and is treated in accordance with the Norwegian Accounting Standard for pension expenses.

Pension funds are entered at estimated value on 31.12.20, see account statement from the life insurance company, and are corrected annually.

### Assets in foreign currency gain/loss

Assets in foreign currency are related to specific projects and currency gain/loss is continuously recognised as revenue or expense at the respective projects to the extent possible. The balance at year end is valued at the exchange rate on the balance sheet date and any currency gain/loss is either recognised as income or expense at the project or included in the income and expenditure account under financial income/expenses.

### Cash flow statement

The cash flow statement has been prepared according to the indirect model. Liquidity reserve includes cash, bank deposits and interest rate funds at the actual value.

## NOTE 2

### The following donors have contributed to projects:

|   | 2020                                  |                   |                                      | 2019  |   |
|---|---------------------------------------|-------------------|--------------------------------------|---|---|
|   | Unused contribution as of pr 1.1.2020 | Contribution 2020 | Unused contribution as of 31.12.2020 | Contribution taken to income/funds spent 2020 | Contribution taken to income/funds spent 2019 |
| <b>The following public donors have contributed</b> |                                       |                   |                                      |   |   |
| BUFDIR, Distribution Committee, Youth work          | -                                     | 2 315             | -                                    | 2 315   | 810   |
| NORAD   | 12 615                                | 199 227           | -                                    | 211 842                                       | 185 156                                       |
| Norwegian Ministry of Foreign Affairs               | 76 621                                | 250 469           | 40 562                               | 286 528                                       | 284 316                                       |
| Other Norwegian governmental agencies*              | 197                                   | 18 813            | 628                                  | 18 381  | 15 665  |
| <b>Total Norwegian</b>                              | <b>89 433</b>                         | <b>470 824</b>    | <b>41 190</b>                        | <b>519 066</b>                                | <b>485 947</b>                                |
| US Department of State                              | 137 829                               | 326 320           | 204 719                              | 259 430                                       | 193 787                                       |
| EU  | 97 854                                | 39 629            | 69 898                               | 67 585  | 40 137  |
| Swedish Ministry of Foreign Affairs                 | 9 278                                 | 57 966            | 19 004                               | 48 240  | 45 464  |
| UK ( DFID )   | 1 089                                 | 50 629            | -                                    | 51 718  | 72 191  |
| German Ministry of Foreign Affairs                  | -                                     | 55 298            | 40 522                               | 14 776  | 14 727  |
| Other countries                                     | 55 754                                | 17 540            | 46 096                               | 27 197  | 34 059  |
| <b>Total international</b>                          | <b>301 804</b>                        | <b>547 381</b>    | <b>380 239</b>                       | <b>468 946</b>                                | <b>400 365</b>                                |
| <b>Total public donors</b>                          | <b>391 237</b>                        | <b>1 018 205</b>  | <b>421 430</b>                       | <b>988 012</b>                                | <b>886 312</b>                                |
| Other organisations                                 | 6 307                                 | 11 789            | 11 415                               | 6 681   | 16 407  |
| UN  | 5 955                                 | 31 650            | 8 995                                | 28 610  | 35 813  |
| <b>Total other donors</b>                           | <b>12 262</b>                         | <b>43 439</b>     | <b>20 410</b>                        | <b>35 291</b>                                 | <b>52 220</b>                                 |
| <b>Total donor contributions</b>                    | <b>403 499</b>                        | <b>1 061 644</b>  | <b>441 840</b>                       | <b>1 023 303</b>                              | <b>938 532</b>                                |
| <b>Contributions taken to income/funds used</b>     | <b>1 023 303</b>                      |                   |                                      |   |   |

\*Includes NOK 1,000,000 to the Discrimination Assistance and Mediation Board in accordance with to the grant scheme for special legal aid measures administered by the State's civil law administration.

Donor funds must be used in accordance with the purpose of the grant.

### NOTE 3

#### The following donors have contributed

|   | 2020          | 2019          |
|---|---------------|---------------|
| Private                                   | 50 748        | 43 381        |
| Companies                                 | 5 459         | 8 695         |
| Labour Movement                           | 13 347        | 13 148        |
| Norsk Tipping , contributed lottery funds | 17 779        | 19 334        |
| <b>Total donors</b>                       | <b>87 333</b> | <b>84 558</b> |

#### Total funds raised

**87 333**      **84 558**

### NOTE 4

#### Specification of fixed tangible assets

|   | Land and buildings | Fixtures and fittings | IT equipment | Software | Vehicles | Other fixed assets | Total  |
|---|--------------------|-----------------------|--------------|----------|----------|--------------------|--------|
| Acquisition cost                                  | 17 438             | 16 874                | 6 524        | 24 477   | 1 232    | 0                  | 66 545 |
| Additions   | 0                  | 0                     | 0            | 0        | 0        | 0                  | 0      |
| Disposals   | 0                  | 0                     | 0            | 0        | 0        | 0                  | 0      |
| CB acquisition costs                              | 17 438             | 16 874                | 6 524        | 24 477   | 1 232    | 0                  | 66 545 |
| OB accumulated depreciation                       | 13 825             | 16 260                | 6 284        | 21 419   | 1 232    | 0                  | 59 019 |
| Depreciation for the year                         | 2 693              | 434                   | 88           | 1 337    | 0        | 0                  | 4 551  |
| Accumulated depreciation on sold operating assets | 0                  | 0                     | 0            | 0        | 0        | 0                  | 0      |
| CB accumulated depreciation                       | 16 518             | 16 694                | 6 371        | 22 755   | 1 232    | 0                  | 63 570 |
| Book value as of 31.12.20                         | 920                | 181                   | 153          | 1 721    | 0        | 0                  | 2 974  |

Fixed assets have a depreciation period of 3-5 years. Building lots are not depreciated. Norwegian People's Aid has a leasing agreement for leasing copiers. The agreements are considered operational leasing and the total leasing expenses are directly taken to expenses under operating expenses.

### NOTE 5

#### Short term receivables

|                              | 2020           | 2019           |
|------------------------------|----------------|----------------|
| International project donors | 444 303        | 363 088        |
| Other receivables            | 26 597         | 27 655         |
| <b>Total</b>                 | <b>470 900</b> | <b>390 743</b> |

There are no receivables falling due later than one year after the end of the fiscal year.

Receivables from donors mainly involve pledges received on projects in progress. To the extent that funds have not been used, they are also entered on the liabilities side of the balance sheet under the item 'Funds on unfinished projects'.

### NOTE 6

#### Financial current assets

|                                 | 2020           | 2019          |
|---------------------------------|----------------|---------------|
| Value as of 01.01               | 78 836         | 2 696         |
| Purchase                        | 25 921         | 75 000        |
| Sale                            | 0              | 0             |
| Return                          | 3 706          | 1 140         |
| <b>Value as of 31.12 *</b>      | <b>108 462</b> | <b>78 836</b> |
| Money market funds              | 16 486         | 16 357        |
| <b>Financial current assets</b> | <b>124 948</b> | <b>95 193</b> |

\* Of the total, NOK 104,000,000 are bond funds.

## NOTE 7

### Liabilities to project donors

For various reasons, not all donor funds have been utilised on specific projects. In accordance with contracts, these funds will be repaid to donors.

### Interest due on funds received

Accrued interest on funds received from donors which, by agreement, must be repaid.

## NOTE 8

### Provisions

|   | 2020          | 2019          |
|---|---------------|---------------|
| Provisions for severance schemes at field offices (see note 11) | 53 795        | 50 666        |
| Other provisions  | 28 943        | 23 790        |
| Provisions for project auditing                                 | 5 882         | 5 998         |
| <b>Total provisions</b>   | <b>88 620</b> | <b>80 454</b> |

## NOTE 9

### Net change in restricted funds (RF)

|   | OB 01.01.      | Additions     | Used         | CB31.12.       | Net change    |
|---|----------------|---------------|--------------|----------------|---------------|
| Unrestricted Equity                                   | 206 682        | 7 471         | 0            | 214 153        | 7 471         |
| RF with externally imposed restrictions <sup>1)</sup> | 2 462          | 9 094         | 2 841        | 8 715          | 6 253         |
| RF with self-imposed restrictions <sup>2)</sup>       | 17 822         | 18 167        | 484          | 35 505         | 17 683        |
| <b>Total</b>  | <b>226 965</b> | <b>34 732</b> | <b>3 325</b> | <b>258 372</b> | <b>31 407</b> |

<sup>1)</sup> Restricted funds with externally imposed restrictions are gifts donated on condition they are used for given purposes

<sup>2)</sup> Specification of restricted funds with self-imposed restrictions:

|  | OB 01.01.     | Additions     | Used       | CB31.12.      | Net change    |
|--|---------------|---------------|------------|---------------|---------------|
| General Assembly 2023                        | 0             | 425           | 0          | 425           | 425           |
| Earmarked to Central social policy committee | 17 221        | 0             | 222        | 16 999        | -222          |
| Earmarked to project activities              | 0             | 12 742        | 0          | 12 742        | 12 742        |
| Earmarked to marketing activities            | 0             | 5 000         | 0          | 5 000         | 5 000         |
| Norsk Hydro donation                         | 601           | 0             | 262        | 339           | -262          |
| <b>Total</b>                                 | <b>17 822</b> | <b>18 167</b> | <b>484</b> | <b>35 505</b> | <b>17 683</b> |

The donation from Norsk Hydro of NOK 10,000,000 was originally granted in 2005. Norwegian People's Aid has decided that the Board of Directors shall be responsible for allocating the Norsk Hydro funds. NOK 262,000 was used in 2020; thus the residual funds balance is NOK 339,000.

The Board of Directors has determined to wind up the Furumo/Løren fund. The Central social policy committee has been granted the authority to dispose of said funds in accordance with the committee's mandate.

## NOTE 10

### Bank deposits, cash and cash equivalents

|   | 2020           | 2019           |
|---|----------------|----------------|
| Taxes withheld from employees                         | 6 756          | 6 701          |
| Other blocked bank accounts                           | 3 927          | 3 906          |
| <b>Total blocked bank deposits</b>                    | <b>10 684</b>  | <b>10 607</b>  |
| Other restricted funds not in blocked account         | 72 864         | 49 406         |
| Other restricted funds in foreign accounts            | 57 687         | 51 061         |
| <b>Total restricted funds</b>                         | <b>130 551</b> | <b>100 467</b> |
| Unrestricted funds                                    | 124 376        | 144 568        |
| <b>Total bank deposits, cash and cash equivalents</b> | <b>265 611</b> | <b>255 643</b> |

Restricted funds are funds that are to be used in accordance with the donor's contribution. Unused funds must be returned to the donor.

## NOTE 11

| <b>Pensions and other employee obligations</b>       | <b>2020</b> | <b>2019</b> |
|--|-------------|-------------|
| Premium fund   | 100         | 100         |
| <b>Total pensions and other employee obligations</b> | <b>100</b>  | <b>100</b>  |

### Payroll expenses

|   |                |                |
|---|----------------|----------------|
| Payroll expenses for all field employees                      | 294 018        | 281 020        |
| Payroll expenses for reception centres and projects in Norway | 20 622         | 15 740         |
| Payroll expenses at Head Office and regional offices          | 61 925         | 60 589         |
| Employer's national insurance contributions                   | 12 612         | 12 334         |
| Pension expenses  | 2 511          | 2 278          |
| Other expenses  | 134 285        | 129 232        |
| <b>Total payroll expenses</b>                                 | <b>525 972</b> | <b>501 193</b> |

As of 31.12, the equivalent of 131 full-time positions at the central administration and regional offices in Norway were paid from headquarters, and 111 on contract at the field offices. Approximately 2,300 local employees were paid from the field offices.

### Pensions

The organisation has 142 employees covered by the rules on compulsory occupational pensions, the Norwegian Public Service Pensions Fund.

Norwegian People's Aid has a pension scheme for former employees at the Kure Epilepsy Centre which covers 27 people. This benefit scheme mainly depends on the number of pension-saving years, salary level at attained retirement age and the benefit amount from the Norwegian national insurance scheme. The obligation is covered through a collective pension agreement at Kommunal Landspensjonskasse -Gjensidige Forsikring.

| <b>Pension funds/obligations</b>  | <b>2020</b>   | <b>2019</b>   |
|---|---------------|---------------|
| Gross incurred pension obligations  | 23 641        | 21 528        |
| + Employer's national insurance contribution  | 106           | -134          |
| = Gross incurred obligations inc. employer's national insurance contributions   | 23 747        | 21 394        |
| - Pension funds   | -22 893       | -22 481       |
| = Net obligation inc. employer's national insurance contributions   | 854           | -1 087        |
| - Estimate deviations not recognised in the income statement exc. Employer's national insurance contributions         | -4 859        | -2 852        |
| - Estimate deviations not recognised in the income statement - employer's national insurance contributions            | -494          | -223          |
| <b>= Net assets (funds)/liabilities recognised in balance sheet after employer's national insurance contributions</b> | <b>-4 499</b> | <b>-4 162</b> |

### Financial assumptions:

|                                |        |        |
|--------------------------------|--------|--------|
| Discount rate                  | 1,70 % | 2,30 % |
| Expected salary adjustment     | 2,25 % | 2,25 % |
| Expected G adjustment          | 2,00 % | 2,00 % |
| Expected return on fund assets | 3,10 % | 3,80 % |

### Provision for severance payments at field offices

Provision for severance payments at field offices has been included in the total payroll expenses where this is legally required. There are various practices at the individual field offices and it is the programme country's rules on severance pay, where these exist, that determine the matter.

Norwegian People's Aid has estimated the future obligation and has a plan in collaboration with donors for severance payments, see note 8.

### Fees/salaries to the Board of Directors and Secretary General

No remuneration was paid to the Board of Directors in 2020. Total salary for 2020 paid to the Secretary General amounts to NOK 1,042,522, while other benefits totalled NOK 22,773. The Secretary General participates in Norwegian People's Aid's regular pension scheme and receives no other form of remuneration than regular salary. The employer's share of pension amounted to NOK 25,848. Norwegian People's Aid has no obligation to remunerate the Secretary General upon cessation or changes in the employer relationship.

### Auditor

The agreed audit fee for the annual audit of Norwegian People's Aid is NOK 557,500. Donors impose requirements for special certification of all projects. For project auditing in Norway and at our field offices, NOK 7,300,000 has been taken to expenses. The fee also applies to other auditors than our group auditor EY AS.

### NOTE 12

| <b>Financial items</b>       | <b>2020</b>  | <b>2019</b>  |
|------------------------------|--------------|--------------|
| Income from interest         | 725          | 2 438        |
| Return on stocks/shares      | 3 706        | 1 140        |
| Other                        | 91           | 34           |
| <b>Total financial items</b> | <b>4 521</b> | <b>3 611</b> |

### NOTE 13

| <b>Operating expense by category</b>                 | <b>2020</b>      | <b>2019</b>      |
|--|------------------|------------------|
| Payroll expenses                                     | 525 972          | 501 193          |
| Transferred to partners in project countries         | 256 716          | 232 785          |
| Depreciation of fixed tangible and intangible assets | 4 551            | 4 338            |
| Other operating expenses                             | 331 305          | 322 897          |
| <b>Total operating expenses</b>                      | <b>1 118 544</b> | <b>1 061 213</b> |

A reclassification of projects was undertaken in 2020. The figures for 2019 have been correspondingly altered so as to provide comparable figures.

### NOTE 14

#### Total funds spent

#### Administration and charitable purpose ratios

|   | <b>2020</b> | <b>2019</b> | <b>2018</b> | <b>2017</b> | <b>2016</b> | <b>2015</b> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Administration expenses <sup>1)</sup>     | 1,3 %       | 1,4 %       | 1,1 %       | 2,7 %       | 1,0 %       | 1,2 %       |
| Expenses related to purpose <sup>2)</sup> | 96,0 %      | 95,2 %      | 92,6 %      | 92,4 %      | 93,8 %      | 93,2 %      |
| Fund-raising ratio <sup>3)</sup>          | 71,8 %      | 69,4 %      | 72,5 %      | 65,8 %      | 68,7 %      | 76,6 %      |

<sup>1)</sup> Administration expenses/Total funds spent

<sup>2)</sup> Expenses related to purpose are calculated as: Total expenses for purpose/Total funds spent

<sup>3)</sup> The fund-raising ratio is calculated as: Net donors/Gross donors

Under the provisional accounting standard for non-profit organisations, expenses for the administration are the activities performed to operate the organisation which cannot be directly allocated to particular activities. Among other things, administration includes expenses at the central administration in Norway related to the Board of Directors, the Secretary General and her staff, HR, IT and finance and accounting management.

Administration expenses in 2017 include NOK 16,000,000 repaid in settlement with the United States Department of Justice. For further details, see the Annual Report for 2017.

Expenses are attributed to the greatest extent possible to the activities to which they relate. Expenses such as rent, IT/communications, insurance and fixtures and fittings relating to more than one activity are allocated to activities according to full-time equivalents and volume. These expenses amounted to NOK 22,400,000 in 2020.

## **NOTE 15**

### **Related parties**

For Norwegian People's Aid, the term related parties is defined to include the Board of Directors, management and other employees, together with trade unions affiliated to the Norwegian Confederation of Trade Unions.

In 2020, Norwegian people's Aid received NOK 13,300,000 from trade unions affiliated to the Norwegian Confederation of Trade Unions. There have been no transactions with the other related parties that are relevant in this respect.



# INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Norwegian People's Aid

## REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

### Opinion

We have audited the financial statements of Norwegian People's Aid, which comprise the balance sheet as at 31 December 2020, the activity based income statement and cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements have been prepared in accordance with laws and regulations and present fairly, in all material aspects, the financial position of the Organisation as at 31 December 2020 and its financial performance and cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### Basis for opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including the International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Organisation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations 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

Other information consists of the information included in the Organisation's annual report other than the financial statements and our auditor's report thereon. The Board of Directors and Secretary General (management) are responsible for the other information. Our opinion on the audit of the financial statements does not cover the other information, and we do not express any assurance conclusion thereon.

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

### Responsibilities of management for the financial statements

Management is responsible for preparation and fair presentation of the financial statements 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 owing 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 relating to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so.

### 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 owing to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including

the International Standards on Auditing (ISAs) will always detect a material misstatement when such 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 on the basis of these financial statements.

As part of an audit in accordance with law, regulations and generally accepted auditing principles in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether owing to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

### **Opinion on the Board of Directors' report**

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements and the going concern assumption is consistent with the financial statements and complies with the law and regulations.

### **Opinion on registration and documentation**

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information, it is our opinion that management has fulfilled its duty to ensure that the Organisation's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.

Oslo, 11th June 2021

ERNST & YOUNG AS

*The signature on this report was electronically generated*

Tommy Romskaug

State Authorised Public Accountant

## UAVHENGIG REVISORS BERETNING

Til Sentralstyret i Norsk Folkehjelp

### Uttalelse om revisjonen av årsregnskapet

#### Konklusjon

Vi har revidert årsregnskapet for Norsk Folkehjelp som består av balanse per 31. desember 2020, aktivitetsregnskap og kontantstrømoppstilling for regnskapsåret avsluttet per denne datoen, og en beskrivelse av vesentlige anvendte regnskapsprinsipper og andre noteopplysninger.

Etter vår mening er årsregnskapet avgitt i samsvar med lov og forskrifter og gir et rettvisende bilde av organisasjonens finansielle stilling per 31. desember 2020, og av dets resultater og kontantstrømmer for regnskapsåret avsluttet per denne datoen i samsvar med regnskapslovens regler og god regnskapskikk i Norge.

#### Grunnlag for konklusjonen

Vi har gjennomført revisjonen i samsvar med lov, forskrift og god revisjonsskikk i Norge, herunder de internasjonale revisjonsstandardene (ISA-ene). Våre oppgaver og plikter i henhold til disse standardene er beskrevet i avsnittet *Revisors oppgaver og plikter ved revisjonen av årsregnskapet*. Vi er uavhengige av organisasjonen i samsvar med de relevante etiske kravene i Norge knyttet til revisjon slik det kreves i lov og forskrift. Vi har også overholdt våre øvrige etiske forpliktelser i samsvar med disse kravene. Etter vår oppfatning er innhentet revisjonsbevis tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon.

#### Øvrig informasjon

Øvrig informasjon omfatter informasjon i organisasjonens årsrapport bortsett fra årsregnskapet og den tilhørende revisjonsberetningen. Styret og generalsekretær (ledelsen) er ansvarlig for den øvrige informasjonen. Vår uttalelse om revisjonen av årsregnskapet dekker ikke den øvrige informasjonen, og vi attesterer ikke den øvrige informasjonen.

I forbindelse med revisjonen av årsregnskapet er det vår oppgave å lese den øvrige informasjonen med det formål å vurdere hvorvidt det foreligger vesentlig inkonsistens mellom den øvrige informasjonen og årsregnskapet eller kunnskap vi har opparbeidet oss under revisjonen, eller hvorvidt den tilsynelatende inneholder vesentlig feilinformasjon. Dersom vi konkluderer med at den øvrige informasjonen inneholder vesentlig feilinformasjon, er vi pålagt å rapportere det. Vi har ingenting å rapportere i så henseende.

#### Ledelsens ansvar for årsregnskapet

Ledelsen er ansvarlig for å utarbeide årsregnskapet i samsvar med lov og forskrifter, herunder for at det gir et rettvisende bilde i samsvar med regnskapslovens regler og god regnskapskikk i Norge. Ledelsen er også ansvarlig for slik intern kontroll som den finner nødvendig for å kunne utarbeide et årsregnskap som ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller feil.

Ved utarbeidelsen av årsregnskapet må ledelsen ta standpunkt til organisasjonens evne til fortsatt drift og opplyse om forhold av betydning for fortsatt drift. Forutsetningen om fortsatt drift skal legges til grunn for årsregnskapet med mindre ledelsen enten har til hensikt å avvike organisasjonen eller legge ned virksomheten, eller ikke har noe annet realistisk alternativ.

#### Revisors oppgaver og plikter ved revisjonen av årsregnskapet

Vårt mål er å oppnå betryggende sikkerhet for at årsregnskapet som helhet ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller feil, og å avgi en revisjonsberetning som inneholder vår konklusjon. Betryggende sikkerhet er en høy grad av sikkerhet, men ingen garanti for at en revisjon utført i samsvar med lov, forskrift og god revisjonsskikk i Norge, herunder ISA-ene, alltid vil avdekke vesentlig feilinformasjon. Feilinformasjon kan skyldes misligheter eller feil og er å anse som vesentlig

dersom den enkeltvis eller samlet med rimelighet kan forventes å påvirke de økonomiske beslutningene som brukerne foretar på grunnlag av årsregnskapet.

Som del av en revisjon i samsvar med lov, forskrift og god revisjonsskikk i Norge, herunder ISA-ene, utøver vi profesjonelt skjønn og utviser profesjonell skepsis gjennom hele revisjonen. I tillegg

- identifiserer og anslår vi risikoen for vesentlig feilinformasjon i årsregnskapet, enten det skyldes misligheter eller feil. Vi utfører og gjennomfører revisjonshandlinger for å håndtere slike risikoer, og innhenter revisjonsbevis som er tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon. Risikoen for at vesentlig feilinformasjon som følge av misligheter ikke blir avdekket, er høyere enn for feilinformasjon som skyldes feil, siden misligheter kan innebære samarbeid, forfalskning, bevisste uttalelser, uriktige fremstillinger eller overstyring av intern kontroll;
- opparbeider vi oss en forståelse av den interne kontrollen som er relevant for revisjonen, for å utforme revisjonshandlinger som er hensiktsmessige etter omstendighetene, men ikke for å gi uttrykk for en mening om effektiviteten av organisasjonens interne kontroll;
- vurderer vi om de anvendte regnskapsprinsipper er hensiktsmessige og om regnskapsestimaterne og tilhørende noteopplysninger utarbeidet av ledelsen er rimelige;
- konkluderer vi på om ledelsens bruk av fortsatt drift-forutsetningen er hensiktsmessig, og, basert på innhentede revisjonsbevis, hvorvidt det foreligger vesentlig usikkerhet knyttet til hendelser eller forhold som kan skape betydelig tvil om organisasjonens evne til fortsatt drift. Dersom vi konkluderer med at det foreligger vesentlig usikkerhet, kreves det at vi i revisjonsberetningen henleder oppmerksomheten på tilleggsopplysningene i årsregnskapet. Hvis slike tilleggsopplysninger ikke er tilstrekkelige, må vi modifisere vår konklusjon. Våre konklusjoner er basert på revisjonsbevis innhentet fra datoen for revisjonsberetningen. Etterfølgende hendelser eller forhold kan imidlertid medføre at organisasjonens evne til fortsatt drift ikke lenger er til stede;
- vurderer vi den samlede presentasjonen, strukturen og innholdet i årsregnskapet, inkludert tilleggsopplysningene, og hvorvidt årsregnskapet gir uttrykk for de underliggende transaksjonene og hendelsene på en måte som gir et rettvisende bilde.

Vi kommuniserer med styret blant annet om det planlagte omfanget av revisjonen, tidspunktet for vårt revisjonsarbeid og eventuelle vesentlige funn i vår revisjon, herunder vesentlige svakheter i den interne kontrollen som vi avdekker gjennom vårt arbeid.

### Uttalelse om øvrige lovmessige krav

#### Konklusjon om årsberetningen

Basert på vår revisjon av årsregnskapet som beskrevet ovenfor, mener vi at opplysningene i årsberetningen om årsregnskapet, forutsetningen om fortsatt drift og forslaget til disponering av resultatet er konsistente med årsregnskapet og i samsvar med lov og forskrifter.

#### Konklusjon om registrering og dokumentasjon

Basert på vår revisjon av årsregnskapet som beskrevet ovenfor, og kontrollhandlinger vi har funnet nødvendige i henhold til internasjonal standard for attestasjonsoppdrag (ISAE) 3000 «Attestasjonsoppdrag som ikke er revisjon eller forenklet revisorkontroll av historisk finansiell informasjon», mener vi at ledelsen har oppfylt sin plikt til å sørge for ordentlig og oversikkelig registrering og dokumentasjon av organisasjonens regnskapsopplysninger i samsvar med lov og god bokføringskikk i Norge.

Oslo, 11. juni 2021  
ERNST & YOUNG AS

*Revisjonsberetningen er signert elektronisk*

Tommy Romskaug  
statsautorisert revisor

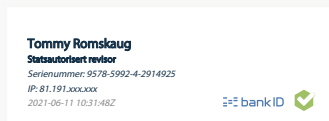
Uavhengig revisors beretning - Norsk Folkehjelp

A member firm of Ernst & Young Global Limited

PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo" = sikker digital signatur.  
De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."



Penneo Dokumentmøkket:G66U6-6Q2G-7N2S1-8PZM-8E4S-VKTE

Dokumentet er signert digitalt, med Penneo.com. Alle digitale signatur-data i dokumentet er sikret og validert av den datamaskin-utregnede hash-verdien av det opprinnelige dokument. Dokumentet er listet og tids-stempelt med et sertifikat fra en betrodd tredjepart. All kryptografisk bevis er integrert i denne PDF, for fremtidig validering (hvis nødvendig).

Hvordan bekrefter at dette dokumentet er originalen?

Dokumentet er beskyttet av ett Adobe CDS sertifikat. Når du åpner dokumentet i

Adobe Reader, skal du kunne se at dokumentet er sertifisert av Penneo e-signature service <penneo@penneo.com>. Dette garanterer at innholdet i dokumentet ikke har blitt endret.

Det er lett å kontrollere de kryptografiske beviser som er lokalisert inne i dokumentet, med Penneo validator - <https://penneo.com/validate>



**Norwegian People's Aid**

**PO. Box 8844 Youngstorget  
0028 OSLO, Norway**

Switchboard: **+47 22 03 77 00**  
General e-mail: **[npaid@npaid.org](mailto:npaid@npaid.org)**  
Web: **[www.npaid.org](http://www.npaid.org)**