



Norwegian People's Aid

# Solidarity in Action

ANNUAL REPORT 2023



# THIS IS NORWEGIAN PEOPLE'S AID

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

**We are the labour movement's humanitarian organisation for solidarity, built on the fundamental values of unity, solidarity and human dignity.**

**Our value basis is rooted in equal rights for all, irrespective of gender, ethnicity, religion, sexual orientation, disability and social status.**

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

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

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

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Photo: Sean Suttton



Photo: Ludvig Gundersen



Photo: Ludvig Gundersen



Photo: Ludvig Gundersen

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# FOREWORD FROM THE CHAIR

## A YEAR OF CHALLENGE AND ENDEAVOUR



Photo: Ludvig Gundersen

It was with great pleasure and respect that I acceded to the chair of Norwegian People's Aid at the General Assembly in August 2023. I was already familiar with the work of the labour movement's humanitarian organisation, and it has been inspiring to learn more about the tremendous efforts made by our national and international employees – and not least our many local chapters – over the past year.

Climate and Crises was the main focus of the General Assembly, and we also published a report 'The Struggle for Land and Justice in the Green Transition' about the issue, which is of great importance in relation to Norwegian People's Aid operations both at home and abroad. Many of our partner organisations around the world struggle against natural and environmental destruction, and against companies which exploit land areas for their own gain – through mining or large-scale agriculture for example. Climate change is leading to challenges for our first aid and rescue teams here in Norway too. In 2023 we were called into action in response to the extreme risk of avalanche in

North Norway over Easter, the landslide close to Molde in July, and the extreme weather system 'Hans' that rocked Eastern Norway in August.

Our first aid and rescue service crews took part in 446 rescue missions in the past year, an increase of 41 on the year before. Both local chapters and the central administration are engaged in continuous efforts to meet the growing need. A recruitment campaign resulted in more than 350 new members for Norwegian People's Aid as well as a further 770 who declared an interest in joining search and rescue teams.

The local chapters' work with diversity and social inclusion reached over 4,100 people in 2023. The last few years have seen local chapters work closely with Ukrainian refugees, some of whom have enlisted as volunteers. Our members also demonstrate tremendous dedication to international solidarity. During the autumn of 2023, 26 local chapters were involved in more than 50 events and demonstrations on behalf of Palestine, often in collaboration with unions and the labour movement.

It is also a great pleasure to witness developments in our youth organisations. Solidarity Youth, whose main focus was on healthcare for paperless persons, boosted their membership and reached their target of 2000 followers on Instagram. First Aid and Rescue Youth highlights include two successful national seminars, and 56 young people – a new record – attended the First Aid and Rescue Conference.

In the wider world, the earthquakes in Syria and Turkey wrought a dramatic start to the year. In the immediate aftermath our partner organisations distributed warm clothing, tents and food to almost 40,000 people who had been made homeless. When war broke out in Sudan, our partners provided essential aid to over 20,000 people. In Myanmar we assisted almost 80,000 displaced persons with food and other necessities, and in South Sudan we reached more than 370,000 people with food and cash relief.

The world is not simply experiencing an increase in violent conflicts; democracy too is globally under pressure. Many Norwegian People's Aid partner organisations work on behalf of democracy and for a fairer distribution of power and resources. Despite considerable difficulties, they manage to maintain their efforts through war and conflict in parallel with emergency relief operations.

Like the preceding year, 2023 was substantially affected by the war in Ukraine. We have spent some time establishing a programme for the country and have found partners in Ukrainian women's organisations which provide humanitarian assistance and put considerable effort into combating violence and promoting women's rights.

Following Hamas' attack on Israel on 7th October and the subsequent bombing and blockade of Gaza, our employees and partners distributed water, food and other necessities, organised money transfers, dug latrines and spread information online and via sms about how people can protect themselves against explosives.

Work in the field of humanitarian mine and explosives clearance has never been more extensive than in 2023. We began mine clearance work in Ukraine, which has now become the world's most mine contaminated country. We have around 200 employees doing what they can to save lives and health, ably assisted by mine detection dogs trained at the Norwegian People's Aid Global Training Centre in Sarajevo. Our partners have also provided the local population with training in mine awareness.

Despite war and conflict, 2023 still had its brighter moments: two more countries were declared free of cluster munitions. The first is Bosnia and Herzegovina, where 2,100 cluster bombs have been cleared and destroyed in the 30 years since the end of the war. 90% of this work was undertaken by Norwegian People's Aid mine clearance personnel. And after ten years of dedicated effort, Peru has disposed of the remainder of its stockpiled cluster munitions. This means that all 112 states parties to the Cluster Munitions Convention have now destroyed their stockpiles of cluster munitions and that a total of 1.5 million cluster munitions with approx. 178 million bomblets have been destroyed. For ordinary people, the world has thus become a safer place.

Norwegian People's Aid has 13 long-term partnership agreements with LO associations. The 'grass roots', with its members, clubs, associations and departments, provided excellent support to our joint 1st of May campaign: 'On board with people during war and crisis'. Similar engagement was demonstrated by our local chapters, through speeches and in digital media. A further two emergency fundraisers were carried out during the year on behalf of our programmes in Syria and Palestine. Norwegian People's Aid also enjoys long-term partnerships with the business community, including, for example, Coop Norge, Jotun A/S and Sparebank 1.

Norwegian People's Aid maintained good visibility through our own channels – and those of others – throughout 2023. Four larger campaigns were completed, two drawing on stories from our voluntary activities. These contributed positively to recruitment among our local chapters. We received good coverage in the media with articles about our volunteers in Norway, our political messages and field reports from many of the countries where we are active.

This annual report primarily looks back at 2023, but it is also important to say something about the road ahead. We shall continue recruitment, developing the organisation and maintaining the high quality of our efforts – not least in situations where we need to exercise extra awareness. Norwegian People's Aid often meets people in vulnerable situations. Thus we need good routines at all times to ensure our volunteers remain safe. We must also do everything in our power to minimise the risk to our brave and skilful employees who go to work each day to neutralise explosive hazards, and to protect our partners who, in many countries, are perceived as a threat by those in power, but who continue their work with their lives on the line.

For many years, Norwegian People's Aid has worked alongside others to ensure Norwegian businesses do not contribute to Israel's policy of occupation. The government has discouraged Norwegian business from trading with and investing in the illegal Israeli settlements and Vinmonopolet has now stopped the sale of products therefrom. We must now put pressure on the Government Pension Fund Global to withdraw investment from occupied areas.

And finally, a big thank you to all our members, employees and partners inside Norway and abroad for their fantastic efforts in 2023.



Jan Olav Andersen,  
Chair

# KEY FIGURES FROM NORWEGIAN PEOPLE'S AID 2023

## Search and rescue

**446** search and rescue missions

Rescue groups **70**

**2000** volunteer crews

## Long-term Development and Humanitarian Cooperation (UHS)

**402,325** aided by food security programmes, including the distribution of cash relief to local farmers' groups in South Sudan, Syria, Myanmar, Palestine, Mozambique and Zimbabwe

Number of people who received support from protection programmes linked to sexual and gender-based violence **28,711**

**250** Civil society partners

## Humanitarian Mine Action and Disarmament

**33,902,877** m<sup>2</sup> of land cleared  
This corresponds to over 4,700 football pitches, almost 1,200 more than in 2022.

DMAD had record turnover of over **NOK 900 million**

**2** countries free of cluster munitions  
Bosnia and Herzegovina cleared and the last of Peru's stockpiles destroyed

## Crisis fundraising

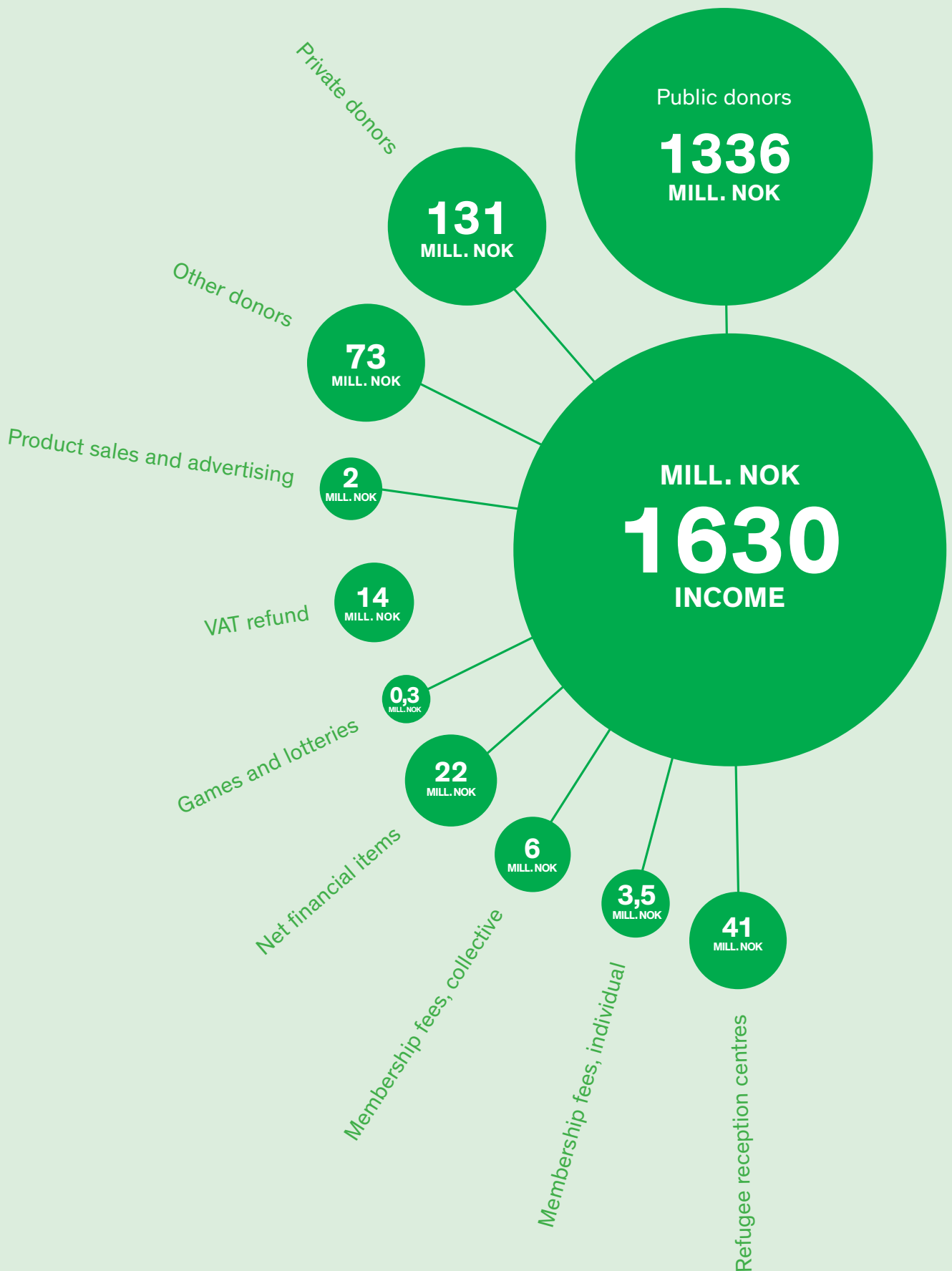
**NOK 7,811,000** to the earthquake in Syria

To Ukraine **NOK 4,532,000**

**NOK 8,925,000** to Gaza

# FINANCIAL OVERVIEW 2023

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





# FINANCIAL OVERVIEW 2023

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

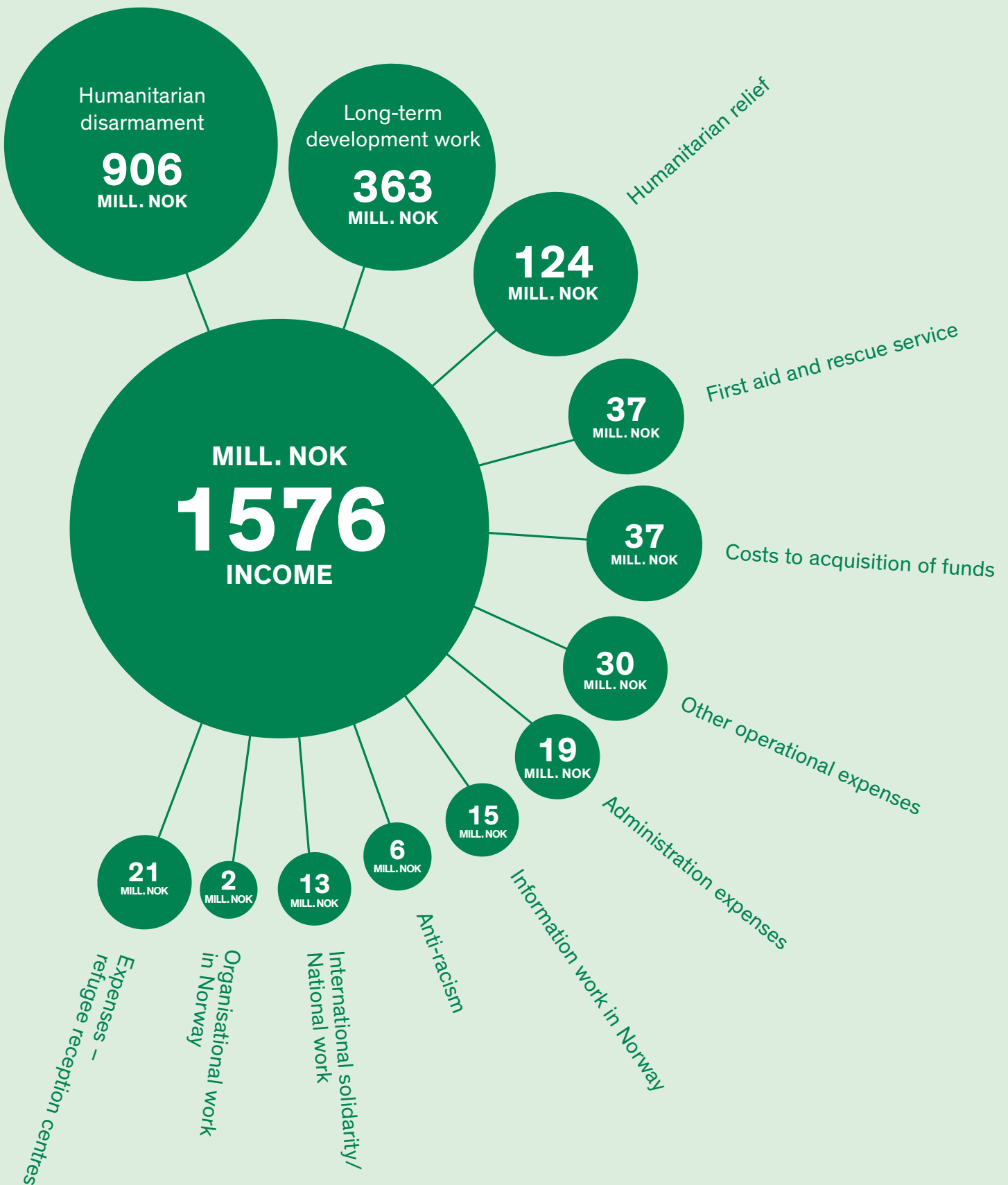




Photo: Acham Bhubalo



Photo: Ellen Johanne Jarri



Photo: Ludvig Gundersen



Photo: Sean Sutton



Photo: Norsk Folkehjelp

# STATEMENT OF THE BOARD OF DIRECTORS 2023

## THE ORGANISATION

Norwegian People's Aid is the labour movement's humanitarian organisation for solidarity. We work to protect life and health through mine clearance work, humanitarian crisis response and disarmament work. Politically, and through development work and support of civil society, we work for a fair distribution of power and resources. Our activities are based on solidarity rather than charity. Through change, we contribute to robust, sustainable societies around the world.

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

- a) First aid and rescue services
- (b) Social inclusion work and work with refugees
- (c) Work with mines and explosives
- (d) Long-term development and humanitarian cooperation

The work is split into two key fields:

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

A large part 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 in work relating to refugees and social inclusion, and in international solidarity work.

### Membership and local chapters

At the turn of the year, the organisation had 15,571 members in 108 chapters. 2,271 members were under the age of 26 (of which 1,830 count towards the amount of support from the Norwegian Ministry for Children and Equality).

Four new chapters were established in 2023: NPA Halden, NPA Nord Gudbrandsdal, NPA Orkanger and NPA Setesdal.

### Membership growth

There was a decrease in membership of 550 in 2023.

### The Transparency Act

The Act relating to enterprises' transparency and work on fundamental human rights and decent working conditions (The Transparency Act) aims to promote enterprises' respect for fundamental human rights and decent working conditions in connection with the production of goods and delivery of services. This means that Norwegian People's Aid must maintain an overview of the risk they have of violating human rights or affecting them negatively, make sure to implement necessary measures and to provide information about these measures and how they work.

Norwegian People's Aid reports on the elements requested in the Transparency Act by means of our annual report. Norwegian People's Aid has *ethical standards* that have been set up to be in line with the Transparency Act. Furthermore, we will map our work and supply chains in relation to the risk areas covered by the Transparency Act. An account of this work is available on our website.

### Liability insurance

Norwegian People's Aid has taken out liability insurance for the National Board and the Secretary General. The insurance covers personal and legal financial liability in connection with claims from third parties.

### **Composition and work of the Board of Directors**

As of 31.12.2023, the Board of Directors had the following composition:

Chair: **Jan Olav Andersen**  
1st Vice-chair: **Hilde Nyutstumo**  
2nd Vice-chair: **Harald Wisløff**

*Board members form the members' organisation:*

**Kjersti E. R. Jensen** (Oslo)  
**Jorge Alex Dahl** (Bergen)  
**Geir Nilsen** (Moelv)  
**Eva Vassnes** (Tromsø)  
**Ammal Ahmed Haj Mohamed** (Solidarity Youth Kristiania)

*Collective members*

Board member: **Cathrine Ertsås** (Fagforbundet)  
Board member: **Vegard Grøslie Wennesland** (Fellesforbundet)  
Board member: **Mildrid Kvisvik** (Fellesorganisasjonen)  
Central First Aid and  
Rescue Committee: **Monica Nervik** (Tromsø)  
Central Social Policy  
Committee: **Ingrid Aspelund** (Rauma og Vestnes)  
Solidarity Youth: **Amanda Hylland Spjeldnæs** (Kristiania)  
First Aid and Rescue Youth: **Synne Nordby Hvenekilde** (Oslo)  
Employees' representative: **Magnhild Sofie Otnes**  
Employees' representative: **Thea Mjelstad**

### **Record of meetings**

The National Board held 9 meetings and a further 3 issues were considered digitally. The Executive Committee, consisting the Chair and the two Vice-chairs, held 12 meetings and 1 further issue was considered digitally. The Audit Committee held 5 meetings.

Norwegian People's Aid holds a General Assembly every four years. The next General Assembly is in August 2027.

### **Administration**

The Norwegian People's Aid head office is in Oslo. Henriette Killi Westhrin held the post of Secretary-General from January 2017, but stepped down from 3 May 2023. The new Secretary-General, Raymond Johansen, was employed from 23 October and took up the position on 1 January 2024.

### **Solidarity Youth National Board**

Chair: **Amanda Hylland Spjeldnæs** (Kristiania)  
1st Vice-chair: **Ida Avedal** (Kristiania)  
2nd Vice-chair: **Emma Marshall** (Haukeland)  
Board member: **Salman Chaudhry** (Bergen)  
Board member: **Maria Abdallah** (Sunnhordland)  
Deputy to the Board: **Jorid Reed** (Tromsø)  
Deputy to the Board: **Shakib Badr** (Sunnhordland)

### **Central Youth Committee, First Aid and Rescue, as of 31.12.2022**

Chair: **Berk Bitmez** (Oslo)  
1st Vice-chair: **Beate Liberg** (Rena)  
2nd Vice-chair: **Dominik Wnuk** (Rena)  
Committee member: **Elisabeth Stene Jonassen** (Harstad)  
Board representative: **Bjørnar Seljeskog** (Strand og Forsand)  
1st deputy: **Lucas Teigen** (Tromsø)  
2nd deputy: **Truls Eidsvold** (Oslo)

## II RESULTS FOR 2023

### **Financial highlights**

The National Board has prepared the accounts for 2023 on the assumption that the organisation will continue to operate.

The annual accounts encompass the non-governmental organisation known as Norwegian People's Aid, which is a non-profit organisation. The annual accounts do not reflect the local chapters' accounts.

The activities result for the year amounts to NOK 53.7 million compared to NOK 20.7 million in 2022. Funds acquired last year amounted to NOK 1,630 million compared to NOK 1,254 in 2022.

The activities result of NOK 53.7 million was allocated as follows: NOK 7 million to Restricted funds, NOK 3.2 million to Unrestricted funds - Designated, and NOK 43.5 million to Unrestricted funds - General. As of 31.12.2023, total assets amounted to NOK 347 million, as opposed to NOK 293 million in 2022. Unrestricted funds - General as of 31.12.2023 amounted to NOK 291 million, as opposed to NOK 248 million in 2022.

Expenses related to purpose are at the same level as in previous years. Norwegian People's Aid has invested part of its Unrestricted funds - General in bond and equity funds.

## III OPERATIONS

### **Humanitarian mine action and explosives clearance**

In 2023 we were able to declare two further countries free of cluster munitions. Our congratulations go to Bosnia and Herzegovina and Peru.

30 years after the war in Bosnia and Herzegovina, all contamination by cluster munitions has been dealt with, 90% of the work having been carried out by Norwegian People's Aid mine and UXO clearance personnel. From woodland to roof gutters and private gardens, over 2,100 cluster bombs have been disposed of, meaning that 2,100 potential injuries or deaths have been avoided.

In Peru, our year ended with a bang. When the final remains of Peru's stockpiled cluster munitions were blown up in a controlled explosion, it signified two things: 1) Peru no longer has a store of these deadly weapons, and 2) that all 112 states parties to the Convention on Cluster Munitions had now destroyed their stockpiles of cluster munitions. In Peru, this work has taken ten years. The destruction of stockpiles, together with a ban on production and purchase, constitutes an extremely effective barrier to the future use of cluster munitions. Since the Convention on Cluster Munitions came into being, a total of 1.5 million cluster munitions with approx. 178 million bomblets have been destroyed and will never be used. The world has thus become a little safer for civilians.

2023 also witnessed the start of Norwegian People's Aid mine clearance work in Ukraine. By the end of the year, the programme had around 200 employees. These are ably assisted by their four-legged colleagues – mine detection dogs, by a raft of Norwegian and international supporters, and through cooperation with local partners. The work of clearing the world's most mine contaminated country is going to take time, so we have none to lose.

Turnover for our humanitarian mine work and explosives clearance has never been greater than in 2023 (over NOK 900 million), and we continue to enjoy an excellent reputation and close dialogue with our vital supporters, which consist of nation states, the labour movement and private individuals. We appreciate this very much indeed.

### **Long-term development and humanitarian cooperation**

2023 started dramatically with the February earthquake in Syria. This was followed by the outbreak of war in Sudan in April, and in Gaza in October. The consequences are enormous and it will take years before the people of the respective countries will be back on their feet again. Norwegian People's Aid partners and programmes have been severely affected, particularly in Gaza and Sudan where many people have been

forced to flee their homes. Our partners have regrouped and responded quickly to humanitarian needs in places that most international organisations do not have access to.

Our 2022 campaign strengthened our food security profile. We pointed out that small farmers are vital for food security and that organisation is crucial if they are to attain leverage. At the same time, the Norwegian government launched a new food security strategy, and through targeted work we managed to double our food security portfolio, including a commitment from NORAD to the tune of NOK 82.2 million in June 2023. During the year were able to support 48,050 people with strengthened food security in South Sudan, Zimbabwe, Mozambique, Palestine and Syria. Some of these funds will remain available to us in 2024.

Establishing work in Ukraine has taken some time, but we have developed solid partnerships with Ukrainian women's organisations that undertake humanitarian work, stand up against violence and work for women's rights, which are under pressure in wartime.

In 2023, Norwegian People's Aid published the report 'The Struggle for Land and Justice in the Green Transition'. Norway is focusing on support for investments in renewable energy. At the same time, many of our partners are in conflicts relating to the degradation of nature, deterioration of the environment and loss of access to water and land. We have established ourselves as an organisation that advocates care on the part of investors and a restructuring policy that serves local communities, and we have laid the foundations for further development of programme work with climate and the environment.

On 5 September, a historic trial began at which two executives of the enormous Swedish oil company, Lundin Energy, stand accused of complicity in war crimes in South Sudan in the period from 1997–2003. Norwegian People's Aid has worked closely with the victims from Unity State, where the violations took place, and has supported their efforts to obtain compensation. The verdict in this most extensive trial in Sweden's history is to be handed down in 2026.

Civil society organisations face great risks owing to war and conflict, authoritarian tendencies and national states' use of advanced digital surveillance. Norwegian People's Aid already goes to great lengths to support our partners' security, and in 2023 we laid out a strategy to strengthen work with digital security.

### **Humanitarian response**

After the earthquake in Syria and Turkey in February, all roads into Syria were closed. In the immediate aftermath, only local organisations were able to respond to the enormous humanitarian needs. Bahar and Massarat, two Norwegian People's Aid partners of many years' standing, were on hand to distribute warm clothes to children, and tents and food to those who had lost their homes. Similarly, when war broke out in Khartoum in April, our partners were able to contribute with essential aid through so-called emergency response rooms and women's response rooms. In Myanmar, we have assisted displaced persons with food and other essentials. In South Sudan, where we have our largest humanitarian programme, we have provided extensive food and cash assistance. In Ukraine, we reached over 20,000 people with information, training or preventive work against violence. Overall, our humanitarian response has reached 385,136 persons, of which 356,425 received food security support and 28,711 received support towards prevention and response to the challenges of sexual and gender-based violence.

At the outbreak of war in Gaza on 7 October, Norwegian People's Aid immediately mobilised crisis and coordination teams with representatives from all the departments affected at head office. Norwegian People's Aid employees and partners distributed water, food and other vital necessities, organised money transfers, dug latrines and spread information online and via sms about how people can protect themselves against explosives.

## **NATIONAL DEPARTMENT**

### **Organisation section**

In 2023, our focus was on members' democracy within Norwegian People's Aid. The General Assembly, which is our highest executive body, is convened every four years. The organisational work before, during and after the assembly is coordinated by the Section for Organisational Development. Work with the General Assembly begins a number of years in advance, but the assembly itself – at Gardermoen in August – was the section's no. 1 priority throughout the year. The General Assembly consists of delegates from the Norwegian People's Aid members' organisation, representatives from the labour movement, political parties and the government, as well as guests from our international programmes.

In February, work started with the Members' Portal project, a considerable investment in digitalisation and simplifying volunteerism. Norwegian People's Aid members have long received their information piecemeal from various sources such as websites, email, Facebook groups and Teams. The creation of a dedicated members' portal, where all necessary information can be collected, is a tremendous improvement and set for launch in the spring of 2024. The project boasts its own project manager and project staff working to identify and clarify needs within the members' organisation, ensure user involvement and build a functional portal with easy access to information, tools and systems. The goal is to be able to use single sign-on for the multiple various log-ins required for those who are active in Norwegian People's Aid.

The course portfolio on e-learning has also been strengthened, with a separate course for organisational training written by the organisation committee, and the development of a separate course in psychosocial first aid. The section's staff also assisted with member care, member follow-up and the creation of new local chapters and groups throughout the year.

### **Social policy**

An important element of community preparedness is chapters' efforts for inclusion in local milieus. With record numbers of displaced persons with a need for protection, local chapters' efforts are vitally important. Such inclusion activities encourage participation, the building of personal networks and a sense of belonging in refugees and immigrants in local communities. Many chapters have regular activities where language training is an important goal for participants; others arrange trips and experiences which provide insight into the local environment. Participants for their part become more familiar with Norwegian social and organisational life. Inclusions initiatives in local chapters reached more than 4,100 people in 2023. In recent years, many local chapters have worked closely with Ukrainian refugees, getting them involved in local communities and enlisting some as volunteers.

In 2023, we have also strengthened and consolidated inclusion work with courses for volunteers and guidelines for voluntary inclusion activities. It appears from our visibility measurement tool, Traction, that 'Folkevenn' ('People's Friend') has become one of the words that people on the street associate with Norwegian People's Aid.

In November, a central training day was held for members for the first time, featuring the following courses: Activity Manager, International Solidarity, Anti-racism and Woman Can Do It.

The local chapters also demonstrate tremendous dedication to international solidarity. During the autumn of 2023, 26 local chapters were involved in more than 50 events and demonstrations in connection with the war in Palestine, often in collaboration with unions and the labour movement.

### **Solidarity Youth**

Solidarity Youth can look back on a successful year, where Healthcare for Paperless Persons was the main focus. This informed the Solidarity Conference too, which boasted the same number of participants as the record-setting previous year.

Solidarity Youth is extremely pleased with the way the General Assembly took the young people in the organisation seriously. This was the start of our work towards 2027 and a possible move towards independence. We have experienced a growth in the number of members, local chapters and visibility, and finally reached our long-term goal of 2,000 followers on Instagram.

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

In 2023, Norwegian People's Aid was alerted for 446 rescue missions, 41 more than in the previous year. Nordland, Vest and Møre og Romsdal were the police districts with the largest increase in the number of missions. 'Increased risk of suicide' remains the largest category of missing persons and comprises 37% of all the missions in which we participate.

If we look at the number of assignments over a ten-year perspective, our volunteers in 2023 had 100 excess missions over the average of the last ten years. Work is continuously undertaken, both centrally and locally, to meet this growing need.

As in the previous year, a recruitment campaign was undertaken in 2023, resulting in more than 350 new members of Norwegian People's Aid as well as a further 770 who declared an interest in joining search and rescue teams.

During the year, we also saw how climate and weather-related events are challenging us in different ways across the country. There was an extreme risk of avalanche in the north at the beginning of Easter and four people died in a single day. In July, there was a sizable mudslide in Vistdalen outside Molde, and 40 people had to be evacuated. In August, extreme weather system Hans caused billions of kroner's-worth of damage in Eastern Norway, and in October, motorists were stranded on the E18 in Ørje for up to 12 hours.

All these events saw Norwegian People's Aid volunteers contribute with competence and equipment. One of our most important tasks is to adjust to the new situations which are challenging the national rescue services, as well as to continue our efforts in the field of emergency health response.

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

In 2023, a number of strategic measures were taken for First Aid and Rescue Youth and two national meetings were held, one in Årdal focusing on winter and one in Lyngen looking at mountain safety. A summer camp was arranged at Tonstad, an area with great potential for us and with room for growth.

The dedicated conference was attended by a record number of 56 participants. 2023 was also a General Assembly year, and with good arguments from the podium, young people were assured their place in the organisation's programme of principles and priorities.

## **Fundraising and Communication**

### **Fundraising: business and trade unions**

LO is our natural partner, as demonstrated by the 13 long-term agreements with its various associations.

At their national congress, the United Federation of Trade Unions (UFTU) granted a substantial solidarity gift to our work. The 'grass roots', with its members, clubs, associations and departments, provided excellent support to our joint 1st of May campaign: 'On board with people during war and crisis'. Considerable sums of money have been collected from the labour movement and business in aid of the earthquake in Syria and the wars in Ukraine and Gaza. UFTU, which has supported our work in Palestine since 2009, raised funds for Palestinian farmers and fishers so they could restart their important work of food production.

Norwegian People's Aid enjoys long-term partnerships with a number of businesses, including, for example, Coop Norge, Jotun A/S and Sparebank 1. Norges Bondelag took up their fundraiser for Ukraine. 'Employ a Mine Dog' also returned good results. Businesses name and follow their own mine detection dog during training at our Global Training Centre in Sarajevo, Bosnia and Herzegovina. They can also support fully trained mine detection dogs at work. Support for mine detection dogs has also grown in popularity with trade unions in the course of the year.

### **The private market**

The Private Donors section can look back upon an eventful year in which fundraising activities, recruitment of new regular donors and existing donor care contributed to a high rate of objective attainment, improvements



in visibility and strengthening of people's awareness of the organisation. In the latter half of 2022, we opened a new online store for our symbolic gifts. This brought positive results and became a natural part of our Christmas campaign.

Two crisis fundraisers were held during the year, where our rapid response in the form of events, appeals and collections in aid of Syria and Palestine respectively, allowed us to key in to the Norwegian public's interest and concern. Our 1st May campaign also elicited tremendous engagement in local chapters, from speakers' podiums and in digital channels.

### **Communications department**

Norwegian People's Aid maintained good visibility through our own channels – and those of others – on a number of important issues. Four larger campaigns were completed, two drawing on stories from our voluntary activities. These contributed positively to recruitment among our local chapters. The 1st May campaign brought appeals from the field to the Norwegian public. The campaign achieved excellent visibility and hit home with younger target groups in particular. The Christmas campaign focused on the situation in Gaza.

The Norwegian People's Aid magazine, *Appell*, features the campaigns in all four issues. Following Hamas' attack on Israel on 7 October and the subsequent bombing and blockade of the civil population of Gaza, much of our communication work has concentrated on this situation. Intense communication work was also required through all channels in response to the earthquake in Syria and Turkey in February.

We received good coverage in the media with articles about our volunteers in Norway, our political messages and important information from the field in many of the countries where we are active. Following through work with external communication in our own channels and traditional media, a ten-point increase was recorded in our reputation and visibility measurement tool, *Traction*.

### **Political advocacy results 2023**

Norwegian People's Aid takes clear positions and seeks political influence in a number of matters in Norway and internationally. Palestine has been a key issue for Norwegian People's Aid over several decades and a great deal of the political advocacy work in both the local chapters and central administration has focussed on this area since 7 October.

At the heart of this work is the close cooperation with the Norwegian Union of General and Municipal Employees, which demands that Norway cuts its links with the occupation – companies that operate on the West Bank, as well as banks and the Government Pension Fund Global that have invested in such companies.

During the autumn of 2023, 26 local chapters were involved in more than 50 events and demonstrations on behalf of Palestine, often in collaboration with unions and the labour movement. Norwegian People's Aid continued the important work of defending and strengthening international norms and rules to protect civilians and the environment from unacceptable consequences of the use of weapons in war and conflict. One milestone achieved in 2023 was that the General Assembly of the UN passed a resolution relating to autonomous weapons. Norwegian People's Aid will continue to press for a legally binding instrument against autonomous weapons systems.

Work also continued in relation to the Mine Ban Treaty, the Convention on Cluster Munitions, the protection of civilians from explosive weapons in densely populated areas, the Treaty on the Prohibition of Nuclear Weapons and understanding the consequences of incendiary weapons and the use of white phosphorus munitions. We have also intensified our efforts in relation to the protection of climate and environment in conflict. This includes charting the consequences of war on the environment in Ukraine.

Norwegian People's Aid also released a podcast, 'Våpenpodden' ('Weapons Pod'), to provide information and encourage debate around weapons-related issues in Norway.

The 'Rich in Diversity' project held its first physical meeting since the pandemic. This was a tremendous success and all the trade unions subsequently renewed their collaborative agreements for increased diversity in working life.

In 2023, both the health emergency preparedness white paper and the report of the Total Preparedness Commission were published. These indicate that the government is to facilitate better integration of the voluntary sector in health preparedness, and the Total Preparedness Commission recommends increasing the grant to the voluntary rescue and emergency organisations by NOK 80-100 million. Both these recommendations are in line with Norwegian People's Aid proposals and political priorities.

## IV PERSONNEL, HEALTH, SAFETY AND THE ENVIRONMENT

Norwegian People's Aid works actively for an inclusive, safe working environment for all employees. We have an active working environment committee (WEC) rooted in the partnership where the Expat Union is also represented. In addition to all HSE issues, the WEC discusses topics relating to equality, diversity and social inclusion, as well as ethics and the environment.

We encourage our international programmes to set up similar cooperative fora and offer support as requested to the country programmes.

Trust-based management and psychological safety in the workplace are important tools in securing a safe working environment. Work in this respect is a key part of our induction for new employees, in our management development and at various seminars and workshops for employees both in Norway and abroad.

We have facilitated a hybrid working day for employees at head office, allowing individual agreements on working from home up to two days a week in addition to our normal flexitime arrangements.

Norwegian People's Aid facilitates physical health by allowing all employees to exercise one hour during working hours per week. We enjoy association with LO's sports club, which offers our employees inexpensive training together with employees from the LO confederation. We cover employees' training fees up to NOK 1,500 before tax. Employees can also receive contributions for up to 14 treatments from a physiotherapist or chiropractor.

Our provider of company healthcare services is Medco dinHMS. They contribute with advice and guidance in the systematic HSE work, and also with health services in connection with travel and psychological consultations for employees when needed. We carry out annual safety and ergonomics rounds in the office premises, and workplaces are tailored to each individual.

### Employees and full-time equivalents

Norwegian People's Aid employees represented 170.73 FTEs in Norway in 2023, an increase of 21.02 FTEs on the previous year. 13.3 FTEs stem from the emergency accommodation for refugees service at Gardermoen. Norwegian People's Aid wound up this activity on 30.09.2023, which led at the end of the year to a decrease in the number of FTEs under contract from Oslo, from 307.73 to 294.43 FTEs. 137 of these are employed abroad. We have a further 3,000 or so local employees in international projects, amounting to the same number of FTEs.

The table below gives an overview for 2023 of employees and FTEs in Norwegian People's Aid, broken down into different locations.

Workplace	No. of employees	FTEs
Head office	154	145,8
Regional offices	10	10
Gardermoen service	9	1,63
Emergency accom. Gardermoen	29	13,3
International	137	137
<b>Total</b>	<b>339</b>	<b>307,73</b>

### Sick leave

Sick leave averaged out at 4.3% in 2023, a decrease of 2% on the previous year. This may be partially explained by the return to work of many who had been on long-term sick leave.

Quarterly sick leave in %			
1	2	3	4
4.40 %	3.00 %	5.20 %	4.60 %

### Whistle-blowing and security

Norwegian People's Aid has ethical guidelines that all employees have to sign and follow. We have our own dedicated safeguarding adviser who follows up our safeguarding policy for protection against sexual exploitation, abuse and sexual harassment. In addition, a senior adviser with responsibility for HSE and diversity follows up all statutory work to promote equality and prevent discrimination, as well contribute to systematizing the work for a diverse, safe and inclusive organisation.

We have an anonymised notification system available on our website where anyone inside or outside the organisation can report improper conditions. We have divided the responsibility for following up on various whistleblowing cases into three main areas: Finance and corruption cases are followed up by a special adviser in the finance department, sexual harassment and sexualized violence are followed up by a special safeguarding adviser, while all other HR-related matters are followed up by the section manager in HR. In 2023, we revised the whistle-blowing routine to adapt it to the entire organisation.

In 2023, reporting of deviations was coordinated with global reporting for accidents: the "Security incident report". In this way, employees globally and in Norway have only one channel through which to report incidents and deviations to head office.

No serious incidents or accidents were reported among employees in Norway during 2023. Security officers in the organisation have spent a lot of time familiarising global employees with our reporting tool "Security incident report" at regional gatherings and during programme visits. This has contributed to more reported incidents in 2023 than in previous years, with a total of 73 reported incidents. We expect a gradual increase each year in the number of reported incidents.

Reported incidents 2023:

- 7 related to criminal acts
- 29 related to health or accidents
- 1 owing to natural causes
- 2 concerning political violence
- 20 road traffic accidents
- 14 classified as other security incidents

Most of the incidents reported globally were not serious, but in one of the accidents an employee in Iraq lost his life in a traffic accident on his way to work.

In September 2023, Norwegian People's Aid launched a road safety campaign called "Drive the NPA Way". The campaign addresses the risks associated with road traffic, and aims to make our employees better able to handle risks and thereby reduce the likelihood and consequences of accidents. The initiative was well received in all our programme countries. The campaign will continue going forward, and September has been chosen as Norwegian People's Aid road safety month.

Through the collaboration with International SOS (ISOS), Norwegian People's Aid has access to comprehensive information and the opportunity for training related to health and safety when travelling. Through the agreement, employees both at head office and in the individual programme country receive better, more up-to-date information and answers to questions and challenges related to safety and health. ISOS is also used in connection with the drawing up of plans, preparation for travel, etc., and support in the event of an accident. The service covers all countries in the world, and is available 24 hours a day, all year round.

Owing to the increasing risk in the countries in which we work, we are in dialogue with ISOS about using more of their services – particularly in the field of mental health and support for employees who are at risk of developing an addiction/substance abuse problem.

We have established a global HR resource page on our intranet where employees can find relevant important information to help contribute to a safe, inclusive working environment. This includes relevant laws, routines and guidelines, as well as information about whistle-blowing and deviation reporting. News items from HR are also regularly posted here, and shared with employees in a newsletter. On the resource page, you can also make use of the organisation's 'Learning portal', where new e-learning relevant to employees' learning processes is constantly being produced.

In 2023, and based on the ethical guidelines, we clarified the organisation's policy on drug and gambling addiction and began work on producing a simpler procedure for following up employees who are at risk of, or have developed, an addiction problem.

## V EQUALITY, DIVERSITY AND INCLUSION

Norwegian People's Aid is the labour movement's humanitarian organisation for solidarity. We are founded on the value basis of equal rights for all, irrespective of gender, ethnicity, religion, sexual orientation, disability or social status.

Our fundamental values are unity, solidarity and human dignity, values that must inform the direction of all our work at all times. We work systematically to promote a safe, inclusive working environment in which all employees, regardless of background, can feel seen, acknowledged and valued.

We stand forward as an unequivocally anti-racist organisation to our employees and members. This is reflected in the political activities undertaken by our local chapters in the struggle for a fairer society, free of racism and discrimination. It is important that the perspective of equality shines through in all our operations, at home and abroad. We define equality as being of equal value, so that everyone is treated fairly and given the same opportunities irrespective of their background.

The work for equality, diversity and social inclusion is concretised in the working environment committee (WEC). Through the WEC, we follow up on statutory work such as the activity and reporting obligation, as well as investigate how we can make effective use of our employees' diverse competence and experience in order to achieve our goals. We have developed a vision to help unify and provide direction for our employees in Norway and internationally: Rich in diversity – a workplace for everyone. In 2023, we also formed a resource group for diversity, consisting of one employee from each department at head office. The group's mandate is to gather and share with the rest of the organisation all the work the department plans or undertakes in respect of equality and diversity goals and activities. This information is systematised by the senior adviser on HSE and diversity, partly in respect of the activity and reporting obligation. This obligation may be read in its entirety in the Norwegian People's Aid equality report for 2023.

The National Board of Norwegian People's Aid consisted nine women and nine men in 2023. The management group consisted four women and four men. Of the employees as a whole, 39% were women and 61% men.

At head office in 2023, there was a slight preponderance of women (55 %), while there was a larger preponderance of men (83%) abroad. Among the country and regional directors, there were 6 women and 16 men. Of the total of 52 management positions in the international programmes, 15 were filled by women and 37 by men.

International management posts	Women	Men	Total
Country/Regional Directors	6	16	22
Programme Managers	3	7	10
Deputy Programme Managers	1	2	3
Finance Managers	3	8	11
Logistics and Security Managers	0	4	4
Project Managers	2	0	2
<b>Total</b>	<b>15</b>	<b>37</b>	<b>52</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 31.12.2023, 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.

The wage scale has five groups. 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.

### Average salary in Norway per wage group (NOK)

Wage group	Women		Men		All		Women's salary in % of men's salary
	Ave. wage	No.	Ave. wage	No.	Ave. wage	No.	
1	499 142		548 648		530 967		91 %
2	659 100		647 380		629 622		101.8 %
3	734 139		762 836		755 010		96.2 %
4	785 000		830 956		802 872		94.5 %
5	913 307		970 576		938 760		94.1 %
M	647 961		647 961		647 961		
Employees in Norway	687 276	92	683 820	79	664 905	171	

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. Owing to reasons of privacy, we have chosen to remove the figures for the number of women and men in the overview as there are so few employees in many categories, it would be possible to identify individual employees. Certain positions have been manually placed during the transition period.

Wage groups are not implemented internationally and the average salary is therefore only stated for each gender.

### Average salary internationally by gender (NOK)

	Women	Men	Total
Number	22	110	132
Average wage level	48.2	46.6	47.4
Average amount	620,318	605,242	612,780

We have fewer women in international positions. This may be explained by the fact that many positions, particularly within mine clearance, have technical qualification requirements where men, often with a military background, have long been recruited. We are working systematically to increase the percentage of women in these positions. That women earn more than men is owing to the management responsibility that is often

involved in their positions and the fact that many of the women had long-time service reflected in the salary scale introduced in 2021.

### 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	No. of women	No. of men	Total
Full time	81	55	136
Part time	5	9	14
Waged hourly	2	7	9
Temporary	9	13	22

The percentage of full-time employees is 79.1% and the percentage of part-time employees is 8.1 % of which 5.2% is waged hourly. 12.8% are employed on a temporary basis. The reasons for working part-time are age, health, family/caring situation or concurrent studies. Some of the part-time positions have existed as such from the start of employment, and are linked to project financing and/or operating agreements with external parties.

### Parental leave

The average number of weeks of parental leave is 12.5 weeks.

### Diversity and inclusion

The organisation's personnel policy shall secure equal rights and opportunities for all, irrespective of gender, age, ethnicity and disability. This is ensured, among other things, through recruitment processes with structured interviews and competence-based questions. This was further structured in 2023 by developing a new recruitment policy as part of the partnership.

We work continuously with arrangements for employees, including within the office landscape. In 2023, we made a lockable room available for employees who, for example, need to rest, breastfeed, pray or meditate. We have set up changing tables for employees who bring small children to work, and purchased movable ramps for the stairs between the upper floor and the social zone so that a larger part of the office landscape is accessible to employees and visitors who are in wheelchairs or with prams.

Norwegian People's Aid has a committee of representatives from all departments at head office which arranges social, inclusive meetings for employees. This might be a winter activity day, pay-day meet, sauna hire, summer party or Christmas party. In 2023 we also celebrated International Women's Day on 8 March, United Nations Day against racism and discrimination on 21 March, Id al-fitr to celebrate the end of Ramadan, Pride and the UN day for refugees on 20 June. In order to promote equality, diversity and inclusion internationally, HR at head office organised three regional gatherings in Bosnia and Herzegovina, Rwanda and Cambodia for HR employees in our programme countries.

#### Overview: nationality and age of employees 2023

- 47 nationalities represented, including Norwegian citizens.
- 255 Norwegian citizens (65.3%).
- 74 employees from 19 countries in EU/EEA, Great Britain, USA, Canada, Australia and New Zealand (18.9 %).
- 61 employees from European countries outside EU/EEA, African countries, South-east Asia and South America (15.6 %).
- At head office (incl. regional offices, Gardermoen services, emergency reception centre at Gardermoen), 27 of 193 employees had a background from a country other than Norway). Employees with a background other than Norway come from Afghanistan, Bosnia and Herzegovina, Brazil, Switzerland, Denmark, Ecuador, Eritrea, Ethiopia, France, UK, Hungary, Iceland, Peru, Pakistan, Serbia, Sweden, Ukraine, USA, South Africa and Zimbabwe.
- 43 different nationalities are represented in the leader teams internationally, distributed across the globe; 11 are Norwegian citizens (8.1 %).

In 2023, Norwegian People's Aid was active in 32 countries.

## VI CLIMATE, ENVIRONMENT AND SUSTAINABILITY

2023 saw Norwegian People's Aid strengthen its systematic work with climate, the environment and sustainability by creating the position of Sustainability Adviser at head office. The adviser is responsible for developing and coordinating the overall climate, environment and sustainability work in Norwegian People's Aid.

The year also saw Norwegian People's Aid produce its climate accounts for the entire organisation, including our international programme operations. The 'Green Office' mapping tool has been introduced and is used to obtain information relating to climate and the environment from our offices abroad. At the same time, there is a focus on improving the quality of the tools and routines in our work to reduce the footprint of our own business as well as setting stricter requirements for external partners.

### Objectives

Our objective is to reduce our negative and increase our positive impact on the climate and environment in all countries where we are present. This means that we must reduce our greenhouse gas emissions and our contribution to local pollution of soil, water and air, and prevent potential negative impacts from the degradation of nature and natural resources. We must also analyse and understand how climate change and environmental destruction affect the people we work with and for, and work on the basis of these analyses.

### What we have done so far

In 2023, the General Assembly was conducted under the slogan 'Climate and Crises', providing guidelines for our further sustainability work within the organisation. We have followed up on measures to ensure our mine-clearance operations reduce waste and energy consumption, started work on targeted capacity building within climate and environment, carried out a number of pilot projects to reduce negative impacts, and worked purposefully to integrate climate change more into our work – especially when it comes to long-term priorities of which areas are to be surveyed and cleared of cluster munitions and landmines. In this way, we can hand over land to the population that is not only free of landmines and cluster munitions, but is also sustainable in the long run.

### Eco-lighthouse

As an environmentally certified organisation, one of our obligations is to provide an annual climate report for our head office in Oslo. Visit our website ([www.npaid.org](http://www.npaid.org)) to view the figures for 2023.

## VII ETHICAL STANDARDS FOR PURCHASING, INVESTMENT AND FUNDRAISING

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

We work actively to contribute to a more responsible working life and to safeguard human rights, employees' rights and environmental considerations in all our operations throughout the organisation. We have also reported publicly as required by the Transparency Act introduced in 2022, using the template from Ethical Trade Norway. The full report may be found alongside earlier reports to Ethical Trade Norway on [our website](#).

Norwegian People's Aid ethical standards for purchasing, investment and marketing are published on our website. The ethical standards are used in our programmes globally, and guidance is provided to our Norwegian chapters and members as needed. Written acceptance of ethical standards in tender rounds is a typical tool we use to ensure increased awareness in this area.

Due diligence assessments of suppliers and external partners have been strengthened with new tools and routines. 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 donors and to the general public on an annual basis. These reports are shared with the Board of Directors and are readily available on our website ([www.npaid.org](http://www.npaid.org)).

## VIII ANTI-CORRUPTION

Norwegian People's Aid defines corruption as "misuse of entrusted powers for private benefit", and includes both financial and non-financial matters. We recognise that corruption is harmful to peace and development, increases inequality and has the potential to undermine the delivery of our programmes as well as our reputation.

Norwegian People's Aid is one of Norway's largest humanitarian organisations with over NOK 1.6 billion in revenue in 2023. We operate in 32 countries, often under challenging circumstances, and including a high risk of corruption. Most of our programme countries score poorly on Transparency International's global corruption index for 2023, and almost all are below average. For Norwegian People's Aid, this is a reminder of the necessity to pay continuous attention to prevention of corruption and control of our activities.

We are accountable for how we make use our resources, not only to our donors, but also to our partners, the recipients of our support and our stakeholders in general. The fight against corruption is solidarity in action.

The anti-corruption policy of Norwegian People's Aid was reviewed in 2022. The major tenets of our policy are zero tolerance of corruption and focus on transparency and integrity in all our operations. Employees and interested parties have a duty to report any suspicion of corruption.

After a year of the new policy and procedure for anti-corruption work, we have identified a need for continuous awareness-raising with a focus on both prevention and control. This work was strengthened through the creation of the new position of Special Adviser for anti-corruption from 1 October 2023.

In the course of 2023, 23 new cases were reported to the Norwegian People's Aid anti-corruption group. 16 cases were closed and 22 remained open at the end of the year. We have made particular efforts to process and close the oldest cases. For more information about cases closed and lessons to learn, see the *NPA Annual Report on Anti-Corruption* ([Annual-Anti-Corruption-report-2023-gsf.pdf](#)) which is readily accessible on our website.

In the work ahead, we will continue to fine-tune the case management system for better targeted, effective efforts against corruption. Furthermore, we will prioritise training and dilemma training on corruption risks.

With a greater focus on preventive work, including a secure whistle-blowing system, we are building a culture of greater transparency and zero tolerance of corruption.

## IX OUTLOOK AND RISK

### **Humanitarian mine and explosives clearance**

As the world looks today, there is little reason to believe that the need for mine and explosives clearance will decrease any time soon – in neither Ukraine nor Palestine nor other locations. At the same time as we clear land to save lives, we note the challenge in driving forward new regulatory mechanisms for weapons and ensuring that existing rules and norms are maintained and strengthened. Nevertheless, in an increasingly violent world with multiple conflicts and increased use of weapons, we need not only to secure the existing humanitarian disarmament norms, but to build new ones as quickly as possible and ensure that civilians are protected at all times and under all circumstances. We expect that autonomous weapons will become increasingly complex, and fear that they will play a more important role in future wars.

This technological development will give rise to new legal, moral and security policy dilemmas, which will inform our work going forward. The tension between nation states puts rules and norms to the test.



### **Long-term development and humanitarian cooperation**

In recent years, our civil society programs have come to the attention of an increasing number of European donors, and the partnership approach adopted by Norwegian People's Aid, supported by its tools and systems, gives us an advantage as 'shifting power' becomes an increasingly prominent priority in both development and humanitarian work. Human suffering and the challenges inherent in new wars and conflicts require even greater efforts from an organisation such as Norwegian People's Aid. In Sudan, we have a clear profile as a partner organisation with a uniquely humanitarian approach – one likely to play a key role when peace is finally achieved. Similarly, Norwegian People's Aid has been a clear voice in Norway during the war in Gaza, and will potentially have the opportunity of strengthening and expanding the country programme in Palestine, which has long been unchanged in terms of size.

### **National work**

2023 shows a new increase in the number of rescue missions, which is in line with developments in recent years. There are no signs that this development will stop, and we must prepare to meet an ever-increasing need in the years to come. This will require tremendous efforts from both volunteers and Norwegian People's Aid as an organisation, and will challenge us in terms of recruitment and training as well as equipment. Volunteers within health preparedness are often highlighted as an important preparedness resource, and continued investment in this field is important.

### **Compliance**

The expansion of the Compliance team in 2022 has given the organisation the opportunity to extend its support to the international and national programmes. This has not only strengthened our ability to provide legal advice, but has also made wider support available throughout the organisation. A central part of this investment was aimed at establishing appropriate systems in the organisation. The compliance team has also visited country offices for closer follow-up and participated in regional seminars. These initiatives have not only helped to identify high-risk areas, but also strengthened cooperation and understanding between the organisation and project partners

Furthermore, the Compliance team has maintained its advisory role regarding privacy. The introduction of routines relating to privacy continued through 2023, ensuring that the organisation's operation remains in accordance with the necessary requirements and that the way in which we handle personal data is both secure and legally compliant. In order to be able to share information and solve shared problems in our sector, Norwegian People's Aid has been one of the initiators of a privacy forum for non-profit organisations starting in autumn 2023.

Another significant success in 2023 has been the strengthening of cooperation with authorities and other stakeholders around the unintended consequences of sanctions and counter-terrorism legislation for our work. Through regular dialogue, participation in relevant fora and political advocacy, Norwegian People's Aid has actively contributed to shaping discussions in the field from the perspective of civil society.

### **Risk**

#### ***Humanitarian explosives clearance***

One large challenge facing Norwegian People's Aid is that our work in Ukraine and the attention this generates may be at the cost of other programme countries. The tendency is for donor funds to be redirected to Ukraine and that less visible crises are de-prioritised. Thus we have to work even harder to ensure that current donors maintain their interest in such crises and new donors are brought on board.

Mine and explosives clearance involves working directly with weapons and explosives and is hazardous work by its very nature. Safety is the no. 1 priority in our operations, and we do all we can to minimise the risk for our brave, skilful employees who go to work each day to remove explosive hazards before they destroy even more lives and limbs.

### **Long-term development and humanitarian cooperation**

The world is not only experiencing a global decline in democracy, but also an increase in violent conflicts. Many of Norwegian People's Aid's partners, established as part of the struggle for democratisation and a fairer distribution of power and resources, have wound up in the middle of a war zone. This applies to our partners all

over the world, from Myanmar to Sudan and Palestine. Many continue their rights campaigns despite the ongoing conflict, as well as provide a humanitarian response. They are often perceived as a threat by those in power, and continuing their work often means putting their lives on the line.

Partnership with those on the front line in the fight for rights and humanitarian response entails a significant risk for Norwegian People's Aid, in terms of security, finances and our good name and reputation. This requires robust systems, close follow-up and, not least, a common understanding that we are willing to take this risk in order for people to change the world.

As in 2023, we will continue to face challenges related to the low Norwegian Krone exchange rate in 2024, as well as extremely high inflation in a number of our programme countries. Money transfers will continue to be very demanding in a number of programme countries experiencing war and conflict. This is on account of sanctions regimes, authorities' using deliberate terror-listing to silence troublesome voices, and risk aversion in both the banking system and among donors. In order to overcome these challenges, Norwegian People's Aid will continue its advocacy work aimed at global systems and maintain its collaboration with various experts, while consistently providing support to our partners in their struggle for rights and during humanitarian crises.


### ***National work***

With the increasing number of weather and climate-related incidents, volunteer crews in Norwegian People's Aid must be prepared to step into challenging and unfamiliar situations. Proper training, a good safety culture and good equipment are essential to being able to perform work safely and well, and are to the benefit of both patients and each individual volunteer.

We have also experienced economic growth in this field. If this development continues, it may challenge the way in which the current administration is organised.


Norwegian People's Aid often meets people in vulnerable situations. It is important that organisations have good routines at all times to ensure volunteering is safe. We are contacted by many people who wish to be active with us and we know that volunteerism can also attract people who want to exploit people in vulnerable situations. Another operational risk is media attention if Norwegian People's Aid activities are not of sufficient quality. Norwegian People's Aid has good routines for training, prevention and management should such cases arise.

Oslo, 14.06.2024

  
Jan Olav Andersen  
Chair of the Central Board

  
Hilde Nyutstumo  
1. Vice chair

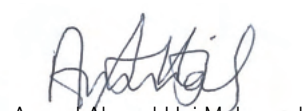
  
Harald Wisløff  
2. Vice chair

  
Kjersti E.R. Jensen  
NPA Oslo


  
Jorge Alex Dahl  
NPA Bergen

  
Geir Nilsen  
NPA Moelv

  
Eva Vassnes  
NPA Tromsø

  
Ammal Ahmed Haj Mohamed  
NPA Kristiania


  
Cathrine Ertås  
Norwegian Union of Municipal  
and General Employees

  
Vegard Grøslie Wennesland  
The United Federation of  
Trade Unions

  
Mimmi Kvisvik  
The United Federation of  
Trade Unions

  
Magnhild Sofie Otnes  
Employee Representative

  
Thea Katrin Mjelstad  
Employee Representative

  
Monica Nervik  
Central first aid and  
rescue committee

  
Ingrid Aspelund  
Central socio-political  
committee

  
Amanda Hylland Spjeldnæs  
Solidarity Youth


  
Synne Nordby Hvenekilde  
First Aid and Rescue Youth



Photo: Hilda Klavness



Photo: NPA Ukraine



Photo: Lars P. Myhre



Photo: Torunn Aasland



Photo: Norsk Folkehjelp Vestre Toten/Gjøvik

# STATEMENT OF ACTIVITIES as of 31.12.23

(figures in thousands)

<b>FUNDS ACQUIRED</b>	<b>Noter</b>	<b>2023</b>	<b>2022</b>
Membership fees, individual		3 583	2 180
Membership fees, collective		6 146	2 684
<b>Total membership fees</b>	<b>1</b>	<b>9 729</b>	<b>4 864</b>
Public donors		1 336 055	1 035 806
Other donors		73 344	59 663
<b>Total donors</b>	<b>2</b>	<b>1 409 399</b>	<b>1 095 469</b>
Private donors		131 204	95 578
<b>Total funds acquired</b>	<b>3</b>	<b>131 204</b>	<b>95 578</b>
Refugee reception centres		41 120	44 098
VAT refund		13 869	10 682
<b>Total activities that fulfil the organisation's purpose</b>		<b>54 988</b>	<b>54 780</b>
Games and lotteries		29	302
Advertising and product sales		2 406	2 472
<b>Total income generating activities</b>		<b>2 435</b>	<b>2 774</b>
Net financial items	<b>4</b>	22 002	369
<b>TOTAL AVAILABLE FOR THE PURPOSE</b>		<b>1 629 757</b>	<b>1 253 834</b>
<b>FUNDS SPENT</b>			
Private donors		36 082	41 236
Product sales - expenses		1 299	2 882
<b>Total costs to acquisition of funds</b>		<b>37 381</b>	<b>44 118</b>
<b>Expenses for the organisation's purpose</b>			
Humanitarian disarmament		906 457	597 262
Reconstruction, food and emergency relief		123 932	98 280
Long-term development work		362 704	368 609
International solidarity – national work		12 995	13 026
Refugee reception centres and other operational units		21 577	21 525
First aid and rescue		37 488	27 238
Anti-racism		6 373	4 614
Information work in Norway		15 006	13 003
Organisational work in Norway		2 745	4 074
Other operational expenses		30 314	25 172
<b>Total expenses for purpose</b>		<b>1 519 591</b>	<b>1 172 803</b>
<b>Administration expenses</b>			
Administration		19 122	16 210
<b>TOTAL FUNDS SPENT</b>	<b>5,6</b>	<b>1 576 094</b>	<b>1 233 131</b>
<b>RESULT ON ACTIVITIES</b>		<b>53 663</b>	<b>20 703</b>
<b>ALLOCATION OF RESULT</b>			
Transfer to/from Restricted funds		7 024	6 214
Transfer to/from Unrestricted funds - Designated		3 180	-7 276
Transfer to/from Unrestricted funds - General		43 459	21 765
<b>TOTAL ALLOCATION</b>	<b>7</b>	<b>53 663</b>	<b>20 703</b>

# BALANCE as of 31.12.23

(figures in thousands)

ASSETS	Noter	2023	2022
<b>Fixed assets</b>			
Fixed tangible assets	8	4 409	1 762
Pension funds	9	5 045	4 844
<b>Total fixed assets</b>		<b>9 454</b>	<b>6 607</b>
<b>Current assets</b>			
Receivables	10	573 602	686 971
Financial current assets	11	202 147	83 361
Bank deposits, cash in hand and similar	12	573 715	436 186
<b>Total current assets</b>		<b>1 349 464</b>	<b>1 206 518</b>
<b>TOTAL ASSETS</b>		<b>1 358 919</b>	<b>1 213 124</b>
<b>NET ASSETS</b>			
<b>Assets to the purpose</b>			
Unrestricted funds - General	7	291 279	247 820
Restricted funds	7	22 723	15 699
Unrestricted funds - Designated	7	33 084	29 904
<b>Total net assets</b>		<b>347 086</b>	<b>293 424</b>
<b>Current liabilities</b>			
Funds received for unfinished projects	2	810 314	746 443
Liabilities to project donors	13	3 500	1 233
Interest owing on funds received	13	300	229
Miscellaneous creditors		21 067	34 267
Public taxes owing; holiday pay		37 362	32 397
Provisions for obligations	14	139 291	105 132
<b>Total current liabilities</b>		<b>1 011 833</b>	<b>919 701</b>
<b>TOTAL ASSETS TO THE PURPOSE AND LIABILITIES</b>		<b>1 358 919</b>	<b>1 213 124</b>

Oslo, 14.06.2024

 Jan Olav Andersen Chair of the Central Board	 Hilde Nyutstumo 1. Vice chair	 Harald Wisløff 2. Vice Chair	 Kjersti E.R. Jensen NPA Oslo
 Jorge Alex Dahl NPA Bergen	 Geir Nilsen NPA Moelv	 Eva Vassnes NPA Tromsø	 Ammal Ahmed Haf Mohamed NPA Kristiania
 Cathrine Ertsås Norwegian Union of Municipal and General Employees	 Vegard Grøslie Wennesland The United Federation of Trade Unions	 Mimmi Kvisvik The United Federation of Trade Unions	 Magnhild Sofie Ottes Employee Representative
 Thea Karén Mjelstad Employee Representative	 Monica Nervik Central first aid and rescue committee	 Ingrid Aspelund Central socio-political committee	 Amanda Hylland Spjeldnæs Solidarity Youth
 Synne Nordby Hvenekilde First Aid and Rescue Youth			

# CASH FLOW STATEMENT as of 31.12.23

(figures in thousands)

	<b>2023</b>	<b>2022</b>
Profit or loss for the year	53 663	20 703
Depreciation	324	759
Change in accounts receivable	113 367	-306 659
Change in accounts payable and other deferred items	91 931	391 000
<b>Net cash flow from operational activities</b>	<b>259 285</b>	<b>105 803</b>
Other investments	-118 786	23 049
Proceeds from sale of fixed tangible assets	-2 970	-232
<b>Net cash flow from investment activities</b>	<b>-121 756</b>	<b>22 818</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	137 529	128 620
Bank deposits and cash 01.01	436 186	307 566
<b>Holdings as of 31.12</b>	<b>573 715</b>	<b>436 186</b>

# NOTES TO THE ACCOUNTS

(The figures in all the tables are given in thousands of NOK; 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 the Auditor's Report.

### Basis for the presentation of the accounts

The Annual Accounts have been submitted in accordance with the Norwegian Accounting Act and accounting standard NRS (F) Good accounting practice for non-profit 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 founded 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.

### Use of estimates

In preparing the annual accounts, estimates and discretionary assessments of uncertain variables are used. The estimates and assessments represent a best judgment at the time of the presentation of the accounts. There may be deviations between estimated and actual figures.

### Assets and liabilities in foreign currency

Monetary items in foreign currency are translated in the balance sheet at the exchange rate on the balance sheet date. Income and expenses in foreign currency are translated using the closing rate on the penultimate day of the previous month.

Changes in value resulting from changes in exchange rates are recognised in the income statement as far as possible on the respective projects or are included in the income statement under net financial items.

### Receivables

Receivables are stated at face value after deduction of provisions for expected losses. Provisions for losses are made on the basis of an individual assessment of the individual receivables.

### Fixed assets

Assets intended for permanent ownership or use are classified as fixed assets. Fixed assets are valued at acquisition cost and written down to actual value if this is lower than book value, and the fall in value is not expected to be temporary. Fixed assets with a limited financial life are depreciated over their expected useful lives. Depreciation and write-downs are classified as administrative expenses where they cannot be directly linked to a project or activity.

Fixed assets acquired for the implementation of projects abroad are written to expenses at the time of acquisition and charged to the individual projects in accordance with commitments from donors.

### Financial current assets

Market-based shares, bonds and other financial instruments classified as current assets are valued at actual value if they are listed on a stock exchange or administered by a professional asset manager, and the actual value of the investments can be measured reliably. The result (return and change in value) from such investments is included in the income statement under net financial items.



### **Income recognition principles**

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. 60% of income from members is transferred to the local chapters. From 2020, the share accruing to Norwegian People's Aid is presented gross in the account of activities.

#### *Contributions 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 the donor upon project conclusion.

#### *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.

### **Expense accounting principles**

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

### **Taxes**

The organisation is tax exempt.

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

In the case of deposit plans, the organisation pays deposits to an insurance company. The organisation has no further payment obligation after the deposits have been paid. Premiums for contribution-based pension plans organised through life insurance companies are taken to expenses in the period to which the contribution applies and are included among salary costs in the income statement. Liabilities or pension assets related to the collectively insured pension scheme are not capitalised.

A defined benefit plan is a pension scheme that is not a defined contribution plan. Typically, a defined benefit plan is a pension scheme that defines a pension payment that an employee will receive upon retirement. The pension payment is normally dependent on several factors, such as age, number of years in the company and salary. The capitalised liability related to defined benefit plans is the present value of the defined benefits on the balance sheet date less the actual value of the pension assets (amounts paid to insurance companies), adjusted for non-recognised estimate deviations and non-recognised costs related to previous periods' pension accruals. The pension obligation is calculated annually by an independent actuary using a linear accrual method.

The pension scheme Norwegian People's Aid has in the Government Pension Fund (Statens Pensjonskasse) appears to the employees as a so-called benefit plan, i.e. they have a claim for a future pension based on, among other things, earning time and salary at the time of retirement. There is thus in principle an obligation for the employer to the employees to provide this pension. The Government Pension Fund does not have sufficient information available to make it possible to calculate such a liability, and thus the scheme is treated as a defined contribution scheme for accounting purposes. According to recommended practice in Norway, such pension plans can in this case be treated as contribution plans for accounting purposes, which in practice means that the period's pension cost is equal to the period's contribution.

### **Cash flow statement**

The cash flow statement has been prepared according to the indirect method. Liquidity reserve includes cash and bank deposits which are valued at actual value.

## NOTE 2

### Contributions from donors

	2023			2022	
	Unused contrib. as of 1.1.2023	Contrib. 2023	Unused contrib. as of 31.12.2023	Contrib. to income/funds spent 2023	Contrib. to income/funds spent 2022
<b>Contributions from public donors</b>					
Nor. Dir. for Children, Youth & Fam. Aff., Distrib. comm., youth work	-	1 058	-	1 058	966
NORAD	4 721	433 049	208 069	229 702	216 676
Ministry of Foreign Affairs	104 411	353 957	45 289	413 079	306 521
Ministry of Justice and Public Security	-	14 689	-	14 689	11 972
Other Norwegian public donors	4 319	10 455	10 347	4 427	10 603
<b>Total Norwegian</b>	<b>113 452</b>	<b>813 209</b>	<b>263 706</b>	<b>662 955</b>	<b>546 738</b>
Swiss Development office	3 858	11 116	6 067	8 907	14 526
US Department of state	508 151	277 494	376 250	409 395	309 733
EU	69 615	31 432	68 002	33 044	28 438
Swedish Ministry of Foreign Affairs	12 940	51 161	18 305	45 797	61 079
Netherlands Ministry of Foreign Affairs	16 926	52 148	49 127	19 948	-
German Ministry of Foreign Affairs	-	128 207	-	128 207	34 786
Other countries	7 150	42 662	22 009	27 803	40 506
<b>Total international</b>	<b>618 640</b>	<b>594 220</b>	<b>539 760</b>	<b>673 100</b>	<b>489 068</b>
<b>Total public donors</b>	<b>732 091</b>	<b>1 407 429</b>	<b>803 465</b>	<b>1 336 055</b>	<b>1 035 806</b>
Other donors	6 954	17 318	5 402	18 870	11 770
UN	7 398	48 522	1 447	54 474	47 893
<b>Total other donors</b>	<b>14 352</b>	<b>65 840</b>	<b>6 848</b>	<b>73 344</b>	<b>59 663</b>
<b>Total donor contributions</b>	<b>746 443</b>	<b>1 473 269</b>	<b>810 314</b>	<b>1 409 399</b>	<b>1 095 469</b>
<b>Contributions taken to income/funds used</b>		<b>1 409 399</b>			

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

## NOTE 3

### The following donors have contributed

	2023	2022
Private	67 284	52 136
Companies	19 849	8 815
Labour movement	20 818	12 395
Norsk Tipping, contributed lottery funds	23 254	22 231
<b>Total donors</b>	<b>131 204</b>	<b>95 578</b>
<b>Total funds raised</b>	<b>131 204</b>	<b>95 578</b>

#### NOTE 4

<b>Financial items</b>	<b>2023</b>	<b>2022</b>
Income from bank interest	18 034	3 417
Return on mutual funds	4 764	-3 044
Other	-796	-4
<b>Total financial items</b>	<b>22 002</b>	<b>369</b>

#### NOTE 5

<b>Operating expenses by category</b>	<b>2023</b>	<b>2022</b>
Payroll expenses	765 168	625 289
Transferred to partners in project countries	288 956	261 801
Depreciation of fixed assets	324	759
Other operating expenses	521 645	345 283
<b>Total operating expenses</b>	<b>1 576 094</b>	<b>1 233 131</b>

#### NOTE 6

<b>Administration and charitable purpose ratios</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Administration expenses <sup>1)</sup>	1,2 %	1,3 %	1,4 %	1,3 %	1,4 %
Exp. related to purpose <sup>2)</sup>	96,4 %	95,1 %	96,1 %	96,0 %	95,2 %
Fund-raising ratio <sup>3)</sup>	72,5 %	56,9 %	72,7 %	71,8 %	69,4 %

<sup>1)</sup> Administration expenses calculated thus: Administration expenses/total funds spent

<sup>2)</sup> Expenses related to purpose calculated thus: Total expenses to purpose/total funds spent

<sup>3)</sup> Fund-raising ratio calculated thus: Net donors/gross donors

We have invested in getting more regular donors, which explains the decrease in the fundraising percentage in 2022. We have done this on the basis of expected increased earnings from our regular donors, who will contribute in turn to increased income to our projects.

According to the accounting standard for non-profit organisations, expenses for administration are considered to be the costs incurred to run the organisation, and which cannot be allocated directly to specific activities. Administration includes, among other things, expenses in the main administration in Norway related to the Board of Directors, the Secretary General and staff, HR, IT and finance management.

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 FTEs and volume. In 2023, these expenses amounted to NOK 31 397 598,-.

#### NOTE 7

<b>Change in Net Assets</b>	<b>OB 01.01.</b>	<b>Additions</b>	<b>Used</b>	<b>CB 31.12.</b>	<b>Net change</b>
Unrestricted funds - General	247 820	43 459	0	291 279	43 459
Unrestricted funds - Designated <sup>2)</sup>	29 904	15 579	12 399	33 084	3 180
Restricted funds <sup>1)</sup>	15 699	46 217	39 193	22 723	7 024
<b>Sum</b>	<b>293 424</b>	<b>105 255</b>	<b>51 592</b>	<b>347 086</b>	<b>53 663</b>

<sup>1)</sup> Restricted funds are donations to be used for a specific purpose

<sup>2)</sup> Specification of **Unrestricted funds - Designated:**

	<b>OB 01.01.</b>	<b>Additions</b>	<b>Used</b>	<b>CB 31.12.</b>	<b>Net change</b>
General Assembly	1 275	0	1 275	0	-1 275
Earmarked to Central Policy Committee	15 462	0	488	14 974	-488
Earmarked to project activities	9 226	461	7 326	2 361	-6 865
Earmarked to fundraising activities	3 630	15 118	2 998	15 750	12 120
Norsk Hydro donation	312	0	312	0	-312
<b>Total</b>	<b>29 904</b>	<b>15 579</b>	<b>12 399</b>	<b>33 084</b>	<b>3 180</b>

## NOTE 8

### Specification of fixed tangible assets

	Land & buildings	Inventory	IT-equipment	Software	Total
OB acquisition cost	1 279	0	399	1 056	2 734
Additions	0	196	0	2 774	2 970
Disposals	0	0	0	0	0
CB acquisition costs	1 279	196	399	3 830	5 704
OB accumulated depreciation	448	0	137	387	972
Depreciation for the year	0	33	80	211	324
Acc. deprec. on sold operating assets	0	0	0	0	0
CB acc. depreciation	448	33	216	598	1 295
Book value 31.12.23	832	163	182	3 232	4 409

Fixed assets have a depreciation value of 3-5 years. Building lots are not depreciated.

## NOTE 9

### Pensions and other employee obligations

	2023	2022
Premium fund	100	100
<b>Total pensions and other obligations</b>	<b>100</b>	<b>100</b>

### Payroll expenses

	2023	2022
Payroll expenses for field employees	397 336	324 462
P.e. for reception centres and projects in Norway	38 414	38 141
P.e. at Head Office and regional offices	74 286	63 944
Employer's national insurance contributions	19 933	16 561
Pension expenses	10 337	6 836
Other expenses	224 862	175 346
<b>Total payroll expenses</b>	<b>765 168</b>	<b>625 289</b>

	2023	2022
Number of FTEs in Norway	171	150
Number of FTEs at Country offices under contract from HO	137	129
Local employees at country offices	about 3000	about 2300

### Pensions

Norwegian People's Aid is obliged to have an occupational pension scheme in accordance with the Act on Mandatory Occupational Pensions and has a pension scheme in the Government Pension Fund that satisfies the requirements of this Act. The organisation has 175 employees who are covered by the rules on mandatory occupational pensions, the Government Pension Fund. Norwegian People's Aid's pension scheme in the Government Pension Fund is a multi-company scheme with a premium model where this year's premium is the cost of the year. All employees who earn a fixed salary for shorter or longer periods are included in the scheme.

Norwegian People's Aid additionally has pension obligations with KLP for former employees at the Kure Epilepsy Centre which covers 30 persons. The pension scheme is benefit based and managed in accordance with NRS for pension expenses. 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. Pension funds are entered at estimated value as of 31.12.23.

<b>Pension funds/obligations</b>	<b>2023</b>	<b>2022</b>
Gross incurred pension obligations	23 223	23 128
+ Employer's national insurance contribution	-28	108
= Gross incurred obligations incl. employer's N.I. contribution	23 195	23 237
- Pension funds	-23 422	-22 360
= Net obligation incl. employer's N.I. contribution	-227	876
- Estimate deviations not recognised in the income statement excl. employer's N.I. contribution	-4 417	-5 201
- Estimate deviations not recognised in the income statement, employer's N.I. contribution	-401	-520
<b>= Net assets (funds)/liabilities recognised in balance sheet after employer's N.I. contribution</b>	<b>-5 045</b>	<b>-4 844</b>

#### Financial assumptions:

Discount rate	3,10 %	3,00 %
Expected salary adjustment	3,50 %	3,50 %
Expected G adjustment	3,25 %	3,25 %
Expected return on fund assets	5,20 %	5,10 %

#### Provision for severance payments at country offices

Provision is made for severance payments at country offices on the basis of the estimated future obligations.

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

No remuneration was paid to the Board in 2023. Total salary for 2023 paid to the Secretary General amounts to NOK 1 167 792, while other benefits totalled NOK 5 992. Salary to the Acting Secretary General amounts to NOK 500 945, and other benefits totalled NOK 2 996. The Secretary General participates in Norwegian People's Aid's regular pension scheme and receives no other form of remuneration than regular salary. Norwegian People's Aid is obligated to pay six months' severance pay in the event of termination by the employer. Beyond this, Norwegian People's Aid has no further obligations.

#### Auditor

The agreed audit fee for the annual audit of Norwegian People's Aid is NOK 335 120. Donors impose requirements for special certification of all projects. For project auditing in Norway and at our field offices, NOK 10 040 997 has been taken to expenses. All amounts include VAT. The fee also applies to other auditors than our auditor BDO AS in Norway.

#### NOTE 10

<b>Short-term receivables</b>	<b>2023</b>	<b>2022</b>
International project donors	540 869	657 126
Other receivables	32 733	29 845
<b>Total</b>	<b>573 602</b>	<b>686 971</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 11

<b>Financial current assets</b>	<b>2023</b>	<b>2022</b>
Value as of 01.01	83 361	106 411
Additions	200 000	0
Disposals	85 978	20 006
Return	4 764	-3 044
<b>Value as of 31.12 *</b>	<b>202 147</b>	<b>83 361</b>
<b>Financial current assets</b>	<b>202 147</b>	<b>83 361</b>

\* Of the total, NOK 161 525 620,- are bond funds and NOK 40 621 736,- equity funds

**NOTE 12**

<b>Bank deposits, cash and cash equivalents</b>	<b>2023</b>	<b>2022</b>
Other blocked bank accounts	0	3 937
<b>Total blocked bank accounts</b>	<b>0</b>	<b>3 937</b>
Other restricted funds not in blocked accounts	401 331	44 185
Other restricted funds in foreign accounts	32 350	43 586
<b>Total restricted funds</b>	<b>433 681</b>	<b>87 771</b>
Unrestricted funds	140 034	344 478
<b>Total bank deposits, cash and cash equivalents</b>	<b>573 715</b>	<b>436 186</b>

Tax withholding account has been replaced with tax withholding guarantee.

Guarantee rent has been replaced by guarantee.

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 13****Liabilities to project donors**

For various reasons, not all donor funds have been utilised on specific projects. In accordance with the contract, 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 14****Provisions for obligations**

	<b>2023</b>	<b>2022</b>
Provisions for severance schemes at field offices (see note 9)	96 669	74 283
Other provisions	34 546	23 239
Provisions for project auditing	8 076	7 610
<b>Total provisions for obligations</b>	<b>139 291</b>	<b>105 132</b>

**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 Norway. In 2023 Norwegian People's Aid received NOK 23 103 235 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 Control Committee of the Norwegian People's Aid

### Opinion

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We have audited the financial statements of the Norwegian People's Aid.

<p>The financial statements comprise:</p> <ul style="list-style-type: none"><li>• The financial statements of the Organisation, which comprise the balance sheet as of 31<sup>st</sup> December 2023, the activity statement and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and</li><li>• The financial statements of the organisation, which comprise the balance sheet as at 31<sup>st</sup> December 2023, the activity statement and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.</li></ul>	<p>In our opinion:</p> <ul style="list-style-type: none"><li>• The financial statements comply with applicable statutory requirements.</li><li>• The accompanying financial statements give a true and fair view of the financial position of the Norwegian People's Aid as of 31<sup>st</sup> December 2023, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.</li><li>• The accompanying financial statements give a true and fair view of the financial position of the organisation as of 31<sup>st</sup> December 2023, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.</li></ul>
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### Basis for Opinion

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We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organisation and the Group as required by laws and regulations and International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other information

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The National Board and the Secretary General (management) is responsible for the other information. The other information comprises the National Board's report and other information in the Annual Report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information.

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

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the National Board.

### **Opinion on the National Board's report**

Based on our knowledge obtained in the audit, in our opinion the National Board's report

- is consistent with the financial statements and
- contains the information required by applicable legal requirements.

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

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 21.06.2024

BDO AS

Erik Lie

State Authorised Public Accountant

Note: Translation from Norwegian prepared for information purposes only.







# Norwegian People's Aid

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