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Solidarity in Action: Norwegian People's Aid Annual Report 2017

Norwegian People's Aid

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Solidarity in Action

ANNUAL REPORT 2017

THIS IS NORWEGIAN PEOPLE'S AID

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

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

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

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

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

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

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HIGHLIGHTS AND CHALLENGES 2017



NPA members across the country partcipated in the May 1st Campaign - People change the world - standing together with the people of Palestine.

If I am to take a look at the highlights and challenges for Norwegian People's Aid in 2017, then I really have to start at the end of the year, when ICAN received the Nobel Peace Prize. Being among the recipients of the peace prize is way up on the list, and when Solidarity Youth appeared on the screen during the peace prize concert, I was both proud and moved.

Solidarity Youth also proved to be splendid hosts during the award ceremony in December. They have long participated in the campaign against nuclear weapons, so they weren't just a group of people stacking chairs and wishing other welcome; they were solid conversational partners for the many organisations that arrived to celebrate the peace prize.

There's also a line that stretches back 25 years in relation to our involvement in disarmament work. In 2017, it is 25 years since we began our mine clearance work. It's also 20 years since the

'Mine Convention' banning land mines was adopted. Norwegian People's Aid played a key role in bringing about the ban on land mines and cluster munitions, and our involvement in the fight against nuclear weapons has drawn on this earlier experience. In July 2017, we were able to rejoice in the UN's ban on nuclear weapons.

It is also a great pleasure to see Norwegian People's Aid First Aid and Rescue Service becoming ever stronger and more visible. Across the country, our crews are called upon more and more and we are an important and influential element in Norway's emergency response capability. This finds expression in many ways and it is a real mark of honour that the Joint Rescue Communication Centre went so far as to say that Norway would be less safe without the rescue crews from Norwegian People's Aid. I have spent a great deal of time travelling around within the members' organisation and it is fantastic to see how proud

people are of the job they do and how well they tackle the responsibilities and duties that come with it. These are not taken lightly and there is a general desire to become even better through systematic training. I would like to say an extra thank you to the Central First Aid and Rescue Committee for the excellent collaboration with the administration — this is how to make good use of our resources!

NPA First Aid and Rescue Services Youth is also recording good growth. The 2017 summer camp resulted in many satisfied participants and that is the best advert we can get. This year there is a waiting list for participants. We are getting more and more groups that are not just interested in first aid and rescue but also in outdoor pursuits and experiencing nature on a more general level. I am really looking forward to meeting today's eager 13-year-olds in a few years when they have been trained and are ready for action in their adult uniforms.

We cannot hide from the fact that

2017 has also been a challenging year, not least for our partner organisations around the world. Their scope to express themselves freely and to stand up for what they believe is becoming ever smaller. Many of the organisations' leaders have been threatened and a number of them killed. For this reason. we have had to introduce protection into our support. In Honduras, we have had to pull out partners on several occasions. We must take care of their safety and prevent more people from getting injured or killed. Such a situation makes work for rights and democracy even more difficult. Despite this, we can be proud that our international involvement is not just continuing but growing too.

I would also like to highlight what happened at the beginning of the year, when IS was ousted from large areas of the Middle East and Mosul was liberated. Norwegian People's Aid was the organisation to come closest to the front line with emergency relief. Shortly afterwards, we had also begun mine clearance work. This was possible owing to our long presence in the region and good local partners who inspire confidence. We can see from this how long-term partnership can be of great benefit when crises occur.

Turning home to our socio-political work in Norway, we have also met considerable challenges. I am now in the habit of saying that 2017 was the year in which the Directorate of Immigration strangled our refugee reception operations. We put a lot of work into preparing to receive refugees in the same numbers as those that came in 2015 and were prepared to take responsibility. The government, however, was of another opinion. Many of our employees - committed people doing a great job - were obliged to quit. That being said, however, our work with refugees is far from over. Many of our chapters are putting great efforts into including those who are already here giving them help to get started so that can become active members of society. We use the same ideology, moreover, that forms the basis for our international work. We invite them in - in order to



NPA arranged the event ICAN Origins. In the panel from left: Ron McCoy, Dave Sweeney and Rebecca Johnson.



Japanese press wanted to interview the many survivors from Hiroshima and Nagasaki who took the long journey to Norway to attend the Nobel prize ceremony.

participate – and avoid charity. It was a pleasure, for example, to see Syrian refugees, after only a very short time, helping to clear beaches on Jomfruland or taking part in our first aid and rescue work in Asker and Bærum.

At the end of 2017, Norwegian People's Aid was responsible for the operation of two refugee reception centres. The dramatic decrease had an obvious negative effect on our financial situation but, owing to the growth of our international work, the overall reduction was not as great as we had feared.

The pilot project for on-the-street recruitment was a success that resulted in 1400 new regular donors over the course of the year. Our membership continues to grow too. We have long said that we are an organisation with about 12,000 members; now we can say we number 13,000. We finished the previous year with membership growth

and we are now experiencing a net increase every month.

We would like to thank the trade union movement for excellent cooperation in 2017. More and more unions enter into long-term contracts with us and it is extremely important that our cooperation is not simply a question of money. Together we can perform better for our shared national and international interests.

Finally, a big thank you to all of you who have helped make Norwegian People's Aid the organisation it is, whether you are members, employees or supporters. I look forward to continuing our productive collaboration with you.

Secretary General

INCOME FROM MARKETING WORK



Eleven Norwegian organizations participated in a joint fund-raiser for those who suffers in the silent catastrophes, such as hunger.



Mine dog apprentice Borealis at the mine dog centre in Bosnia and Herzegovina.

Together against hunger

During 2016/2017, it became progressively more difficult for families in South Sudan to get enough food. Many were forced from their homes on account of the ongoing conflict. As if this were not enough, floods and drought destroyed the basis of subsistence for many people. and the UN declared there to be famine in the country. The famine affected not just South Sudan but millions of people in East Africa. Famine as a consequence of drought and long-term conflict lacks that 'earthquake moment' when everyone's eyes are turned in that direction and all possible resources are mobilised to provide assistance. For this reason, eleven Norwegian organisation joined up to break the silence. Care, the Norwegian Refugee Council, Caritas, Save the Children Norway, Red Cross Norway, Unicef, Plan Norway, Norwegian Church Aid, SOS Children's Villages Norway, the Norwegian Development Fund and Norwegian People's Aid were behind a joint collection campaign and appeal -#StillSulten - to help those affected by silent disasters. Income raised amounted to NOK 4.65 million.

Our supporters

Coop Norge AS is an important partner in our international work. The company supports a number of country programmes, and 2017 saw the estab-

lishment of a new three-year agreement securing us NOK 3 million per year.

The 2017 national assembly of the **Norwegian Humanist Association** resolved upon a new three-year agreement worth NOK 3.5 million over the agreement period. The focus of their involvement remains various projects in Iraq and Rwanda.

The Kavli Trust and Johnson & Johnson also supported our work in 2017 – Johnson & Johnson making product donations as well as providing financial support.

Jotun and Jernbanepersonalets bank og forsikring acquired new members of staff through the *Employ a Mine Dog* business concept. Mine detection dog Jotun was trained at our centre in Cambodia while those employed by Jernbanepersonalets bank og forsikring – siblings Aurora and Borealis – attend our mine dog school in Bosnia and Herzegovina. The companies are set to follow the dogs through their training and into their lifesaving work in the field. The agreements last three years.

Regular donors

Our regular donors – or People's Aiders as we like to call those who provide monthly support – are very much appreciated. People's Aiders are extremely loyal, and most stay with us for many years. Income from People's Aiders in 2017 increased by as much as 18 per cent on the preceding year. Being a People's Aider means supporting people to bring about changes in their own lives.

Street recruitment

In 2016, Norwegian People's Aid began a pilot project for street recruitment of people's aiders. This showed great potential for achieving good results. It is also a good way of making NPA's work more visible. For every new regular donor recruited, we spoke to nine others who got to hear more about our operations. The campaign itself concentrated on our work with the clearance of land mines and cluster munitions. We recruited almost 1,400 new people's aiders during 2017 and talked with at least 14,000 others. This work is set to continue until 2019.

1st of May

The issue in hand for the 1st of May rally was People change the world – standing together with the people of Palestine. 45 local chapters took part in the fundraiser, which brought in NOK 900 875.



The dividing wall between Jerusalem and the West Bank. NUMGE ambassadors on their project mission to the West Bank and Gaza in March 2017. From left: Hilde Bernhardsen, Sara Bell, Ole Roger Berg, Stein Olav Ringen and Ole Ingvald Hansen.

THE TRADE UNION MOVEMENT

2017 has seen LO associations, branches and unions make considerable contributions to Norwegian People's Aid's international development work in the shape of our own shares to NORAD support and direct support of our work to clear mines and cluster munitions. It has been an active year with many highlights, and our political partnership and involvement in relation to our shared interests has been close and productive. Our domestic first aid and rescue service work also received support in 2017.

Norwegian People's Aid has been active with stands and appeals at many different trade union fora throughout the year. We have long-term agreements with 13 unions, who receive regular status reports from the projects they support.

Highlights

- The United Federation of Trade Unions took a trip to South Africa in February in order to visit partners the organisation supports through the cooperation agreement. The federation's ambassador corps was involved in the visit, members writing blogs while they were there and giving talks to local organisations after their return.
- The Norwegian People's Aid seminar for South African partner organisations took place in Durban in December. At the same time, a number of LO unions

- participated in a large international congress in the city. The United Federation of Trade Unions, Industri Energi, the Norwegian Union of General Workers and the Electricians and IT Workers Union also attended parts of our seminar and joined us on a fact-finding trip into Durban's slums.
- Industri Energi held an extraordinary national assembly in April, which Norwegian People's Aid attended with an appeal and stand. The annual contribution is NOK 275,000.
- The Norwegian Food and Allied Workers Union (NNN) national assembly in April voted to extend its partnership agreement concerning El Salvador and Cuba. The new annual contribution under the agreement for the period 2018-21 is NOK 400,000.
- Norwegian People's Aid attended with a stand at the LO Congress in May and Chairman of the Board, Finn Erik Thoresen, held an appeal. The congress, which is convened every four years and is LO's supreme body, granted NOK 250,000 to our work.
- At their national assembly in September, the Norwegian Transport Workers
 Union gave us a grant of NOK
 100,000 towards our mine dog
 training centre in Sarajevo, Bosnia and
 Herzegovina. We attended with a
 stand and held an appeal.
- The Norwegian Union of Municipal and General Employees (NUMGE) national

- assembly in October decided to extend their cooperation agreement into the next national assembly period (2018–2021). The union is one of our most important partners and has supported our work in Palestine, Lebanon and Laos since 2009. Our cooperation is threefold, with political advocacy work in Norway, increased involvement inside the union by means of ambassadorial work and programme support to the three countries. The contribution for a new national assembly period is NOK 19,4 mill.
- The Norwegian Engineers and Managers Association (FLT) held its national assembly in November and voted to extend its cooperation agreement for a new national assembly period. Norwegian People's Aid attended with a stand and an appeal. The annual contribution is NOK 275,000.
- The financial support of the Norwegian Seafarer's Union is of great importance to our national rescue work. Funding goes towards concrete measures to improve rescue and emergency preparedness, and the agreement applies to the 2014-17 period. The annual contribution is NOK 265,000.
- The LO federations' national assemblies also provide income in the form of gifts.
 These are paid through Sparebank1 and we are very grateful for this extra contribution to our non-earmarked funds.

SOCIAL INCLUSION AND REFUGEE WORK

Few asylum seekers came to Norway in 2016 and this affected the work of Norwegian People's Aid in 2017.
One of our goals is to secure improved living conditions and early access to work and organisations for asylum seekers and refugees.



New strategy

The many arrivals in 2015 led to a record number of refugees participating in local authority introductory programmes. In 2017, only 3560 persons sought asylum at the Norwegian border. Few arrivals, downsizing of refugee reception operations and an increase in efforts to ensure that settled refugees succeed in Norwegian society led to a shift in our initiatives and activities. This is reflected in the departmental strategy, *Increased participation for less social inequality*, which was passed in the spring of 2017.

Refugee reception centres

We began the year with five reception centres and were left with just two – Dikemark and Kongsvinger – at the year's end. Many people were affected by the closures and a great deal of work was undertaken to look after the interests of partners, employees and, not least, residents, many of whom had had to move several times as a consequence of earlier closures.

In December 2016, the Board provided funds for the development of a new 'procedures bank' and internal control system. The project was set in motion and continued throughout the year. A number of seminars were held to develop best practice for all reception centres, and this served to increase quality throughout our reception centre operations.

A number of excellent partners helped us strengthen the welfare aspect of our reception operations: Our reception centre staff attended courses in understanding trauma in collaboration with Modum Bad Psychiatric Centre and the *Reception Conversations* project from 2016 was extended in collaboration with Red Cross Norway and volunteer psychologists.

Reception services

Norwegian People's Aid won the Norwegian Directorate of Immigration's tender competition in 2017, thus getting to continue our reception service at Gardermoen for four more years. We assisted 2818 quota refugees during the year. Most were Syrian families with young children.

Voluntary activities at reception centres

Voluntary activities at reception centres have been on the increase since 2015. A number of donors including the Savings Bank Foundation, Johnson and Johnson, the Integration and Diversity Directorate and the Gjensidige Foundation have helped finance these activities.

Along with the Norwegian Organisation for Asylum Seekers (NOAS) we carried out activities with reception centre residents to promote relations between people from different cultures and between the centres and the local community. These activities included fishing and preparing

2,818
quota refugees
received at
Gardermoen

seafood in collaboration with local scouts and fishing groups, swimming courses, nutrition and cooking courses and work to gain access to children's playgrounds and volleyball courts. All in all, about 660 residents enjoyed these activities. Eighty volunteers took part and over 5000 hours of voluntary work were invested.

The Human Library

The Human Library is an initiative aimed at preventing and countering prejudice. It involves the telling of true stories by people who have themselves experienced what it feels like to be shut out for being different. In 2017, 12 human libraries took place in Oslo, Western Region and Central Region. Ten 'human books' were recruited and 13 'librarians' received training. In all, we reached out to about 450 readers/visitors. The Human Library was supported by the Union of Education Norway and Tryg Insurance.

Women Can Do It

The goal of the Walking makes the road project is to strengthen immigrant women's possibilities of participating in work and society. In 2017, two course programmes were held for Jobbsjansen, one course programme for women at Kongsvinger reception centre, one workshop and one 'experience seminar'. The project was supported by the Extra Foundation for Health and Rehabilitation.

Discrimination in the labour market

The course *How to recognise discrimi*nation in the labour market was developed



Members and voluteers in NPA Mandal are hosting an international café, serving chicken fajita. From left: Ziad Altaha (leader), Morten Ekeland, Abdulsalam Kazzaz, Ali Al-Hatim, Mette Mari Hallingstad, Judith Seland Nilsen, Mohamed Jabali, Ella Abrahamsen and Rune Engset.

in collaboration with the Equality and Anti-discrimination Ombudsman (LDO) for workers' representatives, managers and HR employees. The courses teaches participants to distinguish between differential treatment and discrimination, making representatives, managers and HR personnel feel on safer ground in an ever more diverse and complex labour market. In 2017, the course was held for staff of the Norwegian Union of Commerce and Office Employees. A guide was also developed for NUMGE, which intends to hold its own courses for their representatives.

Training for confirmation candidate leaders

We held a two-day course for 25 confirmation candidate leaders from the Norwegian Humanist Association



The Crown Prince and Crown Princess visited Torshov trasfere reception center for refugees in February 2017. During the year five out of seven of NPA's centers was closed.

Akershus on the subject of refugees and asylum seekers. Participants on the course get to feel what it is like to be driven to flight, have their attitudes challenged, are given factual knowledge about immigration and tips about what

young people can do to include refugees in the local community. The course was held in the winter of 2017 for 450 confirmation candidates in Nittedal and Nedre Romerike.

Political advocacy

In 2017, the government put forward a proposal to continue with the tighter restrictions in immigration legislation that were introduced in all haste in 2015. Norwegian People's Aid addressed the hearing both orally and in writing and raised the issue with politicians. In December, our view - that the government should lose its political control of the Immigration Appeals Board - was accepted.

During the year, Norwegian People's Aid was politically active on behalf of unaccompanied asylum-seeking children with

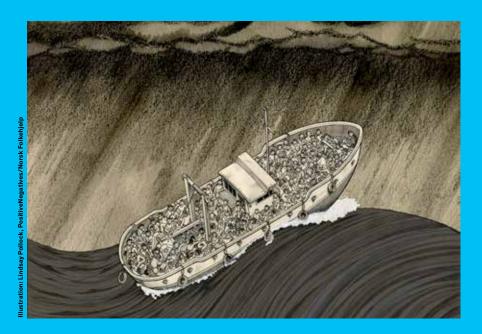
temporary residence permits. Following enormous civil society pressure, a majority in the Norwegian parliament voted for the review of the cases of around 100 unaccompanied asylum-seeking children. The outcome of these cases is expected in 2018.

With support from the Board, we undertook extensive work to secure the continued participation of non-profit organisations in refugee reception operations. Our advocacy work helped ensure that parliament proposals were passed to secure and strengthen the role of nonprofit organisations in the field.

Norwegian People's Aid took part in seven written and three oral hearings during the year. It is particularly pleasing to report that the scheme for free coretime in kindergartens for two and threeyear-olds in refugee reception centres was extended to include children who have had their application rejected. It was also proposed that the strict ID requirement to be granted a temporary work permit for persons in integration centres should be removed.

27,203 persons gave likes to Fordommer Fordummer on Facebook

FLEEING PERSONS - WHO IS RESPONSIBLE?



In order to bring public focus to the work of Norwegian People's Aid in relation to refugee issues, the *Fleeing persons – who is responsible?* conference was arranged at Litteraturhuset in Oslo.

The first part of the conference looked at the right to seek asylum. Those introducing the discussion were Wilfred Buchhorn from UNHCR, Ann Magrit Austenå from NOAS and Solveig Igesund from Norwegian People's Aid. In part two, the European division of responsibility was discussed by Boldizsar Nagy from the Central European University, Sara Prestianni from the Italian organisation, ARCI, and Jack Herheim from Doctors without Borders. Lastly followed a political debate with Jon Engen-Helgheim (Progress Party), Norunn Tveiten Benestad (Right), Siri Gåsemyr Staalesen (Labour Party) and Kjersti Bergstø (Socialist Left).

The conference was all but fully booked and Klassekampen published an interview with Sara Prestianni under the title How the EU can solve the refugee crisis. The work of Norwegian People's Aid with quota refugees also became more widely known after the recently produced film about our reception service at Gardermoen was shown at the conference. The film was one of the most shared NPA posts on Facebook in 2017.

TEACHERS AGAINST TERMS OF ABUSE IN THE SCHOOLYARD



Through our long experience of attitude awareness work in schools, Norwegian People's Aid has identified the need to develop a tool-set that teachers can use to combat the use of terms of abuse. With support from the Extra Foundation, we developed a web-page containing short films about the three terms of abuse: Muslim, whore and homo. We also put together questions and exercises that teachers could use in follow-up work with their pupils.

Many anti-bullying measures are available in schools today, but the pupils in our reference groups said that these had little effect on those who most regularly use terms of abuse. We wanted to make films that would engage the pupils emotionally in order to contribute to a change in attitudes. The films are a supplement to other campaigns and programmes against bullying that are already in place in schools.

The Intercultural Museum used the films for its exhibition *It is typical us to have prejudices*, for which Norwegian People's Aid also sat in the reference group. The exhibition is part of the so-called 'Cultural Schoolbag' (Den kulturelle skolesekken).

FIRST AID AND RESCUE SERVICES

Norwegian People's Aid First Aid and Rescue Services is experiencing healthy growth and we now have 70 operative rescue groups spread across the whole country and a total of 2,000 authorised crew members.



Rescue missions

In the course of the year, we were called out on more than 300 rescue missions, a figure which grows from year to year. Being called in for more operations motivates crews, and we got to see many new faces in uniform through the year. In addition to rescue operations, we also provide first aid cover at vari-

ous events. In 2017. we also worked to adjust to the provisions of the police reform with new police districts and operations centres across the country.



Priority areas

In 2017, we continued the work of developing the first aid and rescue strategy, which is divided into five main areas: 1) Investment in NPA First Aid and Rescue Services Youth, 2) Membership growth and an increase in the number of local chapters, 3) Professional development and quality, 4) Strengthened profile and 5) Organisational development.

Professional development

We were granted funds in 2017 for an acute assistance project as part of the national first aid cooperation programme, Together we save lives, which was initiated by the Minister for Health. We are proud to be a part of this effort. We also received funding for a sizable cardiopul-



Search and rescue instructor training, Høvringen 2017.

monary resuscitation project which aims to raise first aid knowledge throughout the organisation. Both projects are set to start in 2018.

Profiling work

Our uniform has received an important and very popular addition in the shape of a dedicated emergency response bag. The bag sports logos and extra reflectors and is important for crew safety, profiling of the organisation in the field and the ability of crews to mobilise rapidly. The initial order was grabbed immediately and crew responses have been very positive. In addition to working for increased visibility through the press, we continue to promote the first aid and rescue service through social media, where we are attracting increasing numbers of followers.

Organisational development

We continue to work to change the culture of local chapters towards one of continuous training in relation to first aid and rescue. The reasoning behind this is that it will strengthen obligations to participate, people's identity as crew members, practical skills and the sense of togetherness. It will also make it easier to introduce new crew

70 rescue groups

members and carry out activities. Not least, the initiative can be undertaken without increased costs. The preconditions of success are sufficient capacity at local level and enough motivated instructors to ensure the level of quality.

Sanitet magazine

Sanitet magazine is an important information channel and is issued, like *Appell*, four times a year. The magazine was redesigned in 2017, its new appearance making its debut in the year's third issue.

First Aid and Rescue Services conference

Over 200 participants took part in this year's dedicated conference in April. This is the most important meeting place for first aid and rescue services during the year, and modernisation was this year's central issue. The talks and workshops were largely to do with increased requirements to knowledge and equipment and the increase in expectations from those who require help.

Other gatherings

In November, we invited instructors and emergency response leaders to a gathering in Sørmarka. This has become a popular forum for those involved. The annual meeting for leaders of both adult and youth groups was held in the autumn.

Resource register

Norwegian People's Aid continued assisting the work of creating a national register of the country's rescue resources. All our



resources will appear in the dedicated systems of those to whom we give access (the police, the acute medical communications switchboard, the fire service and the Joint Rescue Communication Centre).

SAR-reporting

Norwegian People's Aid is now a bona fide user of a post operations reporting system which makes it possible to examine the experiences of all those involved and to report any deviations.

Contact with the health service

Regular meetings, for which the agendas are jointly agreed, are held with the Directorate of Health. The meetings ensure a mutual flow of information and give us the opportunity to influence processes that affect us. The Directorate of Health is always willing to listen to our proposals.

Safety study

In 2017, we undertook a wide-reaching safety study among our crews. The study showed how weather and difficult terrain create considerable challenges in our work, and responses in the study lay the foundations for working further with equipment, culture, knowledge and different systems in the time to come.

Political advocacy

2017 has also seen Norwegian People's Aid First Aid and Rescue Service engage in political advocacy with a view to securing a satisfactory framework for voluntary resources within the rescue service. A firm basis for much of this work has been provided through FORF – the Volunteer Organisations' Rescue Forum – and we, through FORF, have had regular meetings with the relevant ministry's political leadership and other decision-making fora.

Political parties have also been targeted at local, regional and national level. The

most important issues in 2017 were to ensure improved basic financing of voluntary resources and to secure sufficient free access for emergency network use, exemption from the one-off tax for rescue vehicles and full VAT compensation.

Such processes are not resolved overnight, but the objectives have been laid down in a joint strategy for the voluntary organisations. Political debate in the field of civil protection has otherwise focussed on terror preparedness and police resources. For this reason, we have made it a priority to achieve a

broader understanding of civil protection at a political level. Despite the lack of concrete political decisions in 2017, we feel that significant progress has been made on these issues.

We have also undertaken a great deal of work with the political authorities at directorate level in relation to the role of the voluntary sector in health provision. Here, we have been given responsibility for a large project investigating voluntary resources and their role in acute medical response.

SAVED A LIFE DURING THE OSLO MARATHON

As the runner rounds a corner 500m from the finish-line, he collapses. Fortunately, help is not far away.

First aiders Sondre Berntsen Ravdal and Frode Hansen are standing just a few metres away when the man falls, along with other colleagues from Norwegian People's Aid.

- The runner coming up behind calls out. We understand straight away that something's seriously wrong, says Sondre. He and the other first aiders are quick to see that the man has had a heart attack.
- I'd been thinking about the possibility all day. We know the chances are high for a heart attack during the Oslo Marathon and are well prepared if it happens, says Sondre.

And that's why things almost happen on automatic. Frode and a colleague begin cardiopulmonary resuscitation while Sondre gets the closest person to fetch the defibrillator. Everyone knows there is no time to lose. While Frode and his colleague work together on the compressions and breaths, Sondre gets the defibrillator ready.

- Then you go from hoping all you can that he'll live to him actually coming round, says Sondre.

It turns out that the runner is a family man with young children. Fortunately the family will be getting dad home again



NPA Oslo contributes with first aid crews during the Oslo Marathon.

A MAJOR LIFT IN COMPETENCE

Norwegian People's Aid get 30 new leaders and instructors after completing first aid and rescue service top-level training.

The top-level training of Norwegian People's Aid First Aid and Rescue Service consists of three courses: First Aid Instructor, Search and Rescue Instructor and Operative Leader. Participants in these courses must put in enormous efforts during an intense week in July at Høvringen in Rondane. Each of the 80 hour long courses is completed over eight days.

 The time put in by volunteers during the week is equivalent to 3.2 year's work. It's unbelievably impressive, says NPA First Aid and Rescue Services leader, Live Kummen.

She has taught at the top-level training week for several years and never ceases to be impressed by the participants on the course.



Participants at training course in Quality Cardiac Pulmonary Resuscitation (QCPR).

- They put in much more than they have to, and I think that can be put down to their having a lot of fun together and wanting to learn as much as possible while they're here, she says.

FIRST AID AND RESCUE SERVICE YOUTH



Happy First Aid and Rescue Service Youth riding the RIB of NPA Strand and Forsand at camp.



First Aid and Rescue Service Youth are heading up to the Pulpit Rock.

NPA First Aid and Rescue Service Youth consists of 26 active groups and two employed consultants at Head Office. 2017 was the year of a long-sought improvement in equipment.

With support from the Savings Bank Foundation DNB, 25 equipment packs were purchased for youth groups across the country. The packs contained good quality outdoor activities equipment and the chapters were able to apply for one pack each. The initiative was perfect for active groups who needed new equipment and a very positive step towards starting up new groups. The equipment packs were distributed in the autumn and have already begun to have the desired effect, with increased activity in the groups and increased interest for youth activities at local level. Overall, 15 of the 25 packs were given out.

The NPA First Aid and Rescue Service Youth summer camps were moved in

2017 in terms of both time and place. The camp was held a week later than key courses at NPA Strand and Forsand's own campsite, Bolten, at the innermost end of the Lysefjord. 30 young people got the opportunity to experience Preikestolen, Kjerag and the Flørli Stairs as well as practice exercises in first aid and search and rescue.

The meeting for adult and youth group leaders was held in the autumn. The leaders of many local chapters get the opportunity to work with youth initiatives locally and in collaboration with other chapters from their region. Important subjects of interest were also presented from the administration and particular attention was paid to issues such as police certificates of good conduct and transgressive behaviour. Practical exercises using equipment from the equipment packs were also undertaken to show how little it takes to arrange a specifically themed evening for young people locally.

NATIONAL AND INTERNATIONAL SOLIDARITY

Norwegian People's Aid was founded on the basis of national and international solidarity. Voluntary engagement and popular mobilisation are important tools in the work for fairness, both here at home in Norway and in the world at large.



o: Julie Strand Offerdal

1st May

Two important Palestinian commemorations – 50 years of occupation and 10 years of blockade – coloured the 2017 landscape, so the year's 1st May Campaign slogan became People change the world – standing together with the people of Palestine. All funds collected went to Norwegian People's Aid work in Palestine.

Through collaboration with our partners, we support Palestinian farmers so that they can cultivate their land and get legal assistance to protect their land from confiscation. We support women's and young people's rights and participation in their own organisations and communities. We support Palestinian fishermen who are shot at while out fishing and who have their boats and/or nets seized by Israeli soldiers. We strengthen civil society's ability to protect itself against aircraft and rocket attacks, and help ensure that the most vulnerable have their food needs covered.

Socio-political chapters

Norwegian People's Aid's socio-political chapters undertake work with refugees and social inclusion so that more people acquire a network and can become active members of society. They also set international solidarity on the agenda through activities, dissemination of knowledge, collections and mobilisation, and participate in campaigns and political advocacy work in relation to key NPA policy areas such as the fight against nuclear weapons. Example activities include language

cafés, cycling courses for immigrant girls, anti-racist networking, theme evenings about the situation of workers in South Africa and Palestine for dummies.

The socio-political conference collected 50 participants together for updates, inspiration and discussion in April 2017. The refugee situation, right-wing extremism, the parliamentary elections, Palestine, South Sudan and the 1st of May were among the subjects in focus. The meeting is an important annual forum for the local chapters which have socio-political involvement.

People's Friend

For many people who are new to Norway, Norwegian People's Aid's local activities function as a door-opener to inclusion and participation. 17 local chapters have been involved in social inclusion activities through People's Friend funding from the Gjensidige Foundation and the Directorate for Integration and Diversity. These funds are very important for our local work with refugees and social inclusion. The local chapters apply to Head Office for support to activities that they have developed on the basis of their own interests and premises. In 2017, over 250 volunteers participated in such activities, which reached 2,200 people.

Solidarity Youth

Where Solidarity Youth is concerned, the year was dominated by commemoration of 50 years' occupation of Palestine and progress in the fight for a world free of nuclear weapons. We have carried out

work in relation to political parties, the labour movement and various decision-makers throughout the year, and local chapters and groups have aroused considerable activity around their core issues.



Dag is a volunteer during NPA Hitra and Frøyas fishing trip. In the boat with him is Saron and Silwana.

The Palestine campaign, *Recognition NOW*, was adopted at the annual meeting in March. The purpose was to get the political parties during the election campaign to commit to recognising Palestine as an independent state. The campaign was brought to an end on 29th November, the UN day of international solidarity with the Palestinian people. Local chapters and groups across the country were active into the small hours of the morning, hanging Palestinian scarves on statues and landmarks.

Since its first annual meeting in 2012, Solidarity Youth has worked actively



The Solidarity Youth, Ida Sveinhaug, Philip Rynning Coke and Joar Kvamsås were busy during the Nobel Peace Prize celebration.

against nuclear weapons. This was met with general scepticism at first – this was difficult or unwise or, at very best, naïve - but the tone has gradually begun to change. Even though eight out of ten Norwegians support a ban on nuclear weapons, the centre-right government, with foreign minister Børge Brende at the fore, refused to commit Norway to signing an international ban. A significant amount of Solidarity Youth's work has been to do with pressuring the government to engage in the banning process. Solidarity Youth sits on the board of ICAN in Norway and has followed the negotiations closely. Our representative, Thea Katrin Mjelstad, was present in New York during the UN negotiations and contributed on behalf of civil society.

To our great pleasure, ICAN won the Nobel Peace Prize 2007, and Solidarity Youth threw themselves into action so that activists from around the world could be part of this historic moment. We spent a lot of time organising events in collaboration with ICAN Norway, Norwegian Doctors against Nuclear Weapons, No to Nuclear Weapons and Changemaker. In addition to carrying chairs, collecting warm clothes for guests from around the world, putting together e-mailing lists and all the other pressing work that had to be done to support ICAN, members from all over Norway put their names forward to write articles, coordinate support events in other cities and make arrangements for the celebration. Solidarity Youth members also stood alongside the peace

THE UNITED NATIONS IS BANNING NUCLEAR WEAPONS

Twishyou were here

Meme from the Solidarity Youth to the Norwegian Minister of Foreign Affairs, Børge Brende: History is written, but Norway is absent.

prize winners on the stage during the Nobel concert and sent a video greeting to the whole world in one of the pauses.

Solidarity Youth has also undertaken broader political work throughout the year, providing input to the Workers Youth League group for social inclusion and equality, contributing to the Social Forum of Norway and participating in the Norwegian Children and Youth Council's dedicated forum, the *Ungdomsting*. Solidarity Youth wishes to expand on its involvement in humanitarian disarmament and took part in a Geneva conference under the auspices of INEW, an international network for organisations working to end the use of explosive weapons in populated areas. In October, we attended the Dealing with Refugees conference in Amman, Jordan. Here we exchanged experiences with other voluntary organisations concerning the integration of refugees. We have also had the pleasure of meeting and establishing cooperation with a number of youth organisations, such as SFI Palestine and Ana Taban in South Sudan.

Highlights

- Annual conference 2017
- 2017 summer tour visiting various summer camps for recruitment and advocacy work
- Solidarity conference at Utøya in September
- Participation in UN negotiations for a ban on nuclear weapons
- Completion of our main campaign Recognition NOW
- Nobel Peace Prize to ICAN

Key figures

- 3 different specialist committees supporting the board
- More than 100 participants and guests at the Solidarity conference at Utøya
- Visits to 10 different summer camps and summer events
- 30 different addresses to youth organisations/the labour movement/ partners in cooperation
- Followers on social media: Facebook: 5433
 Insta: 1110

Insta: 1110 Twitter: 1037

Jorsk Folkehjelp Solidaritetsungdom

DEMOCRATISATION AND FAIR DISTRIBUTION

Norwegian People's Aid supports popular mobilisation for fair distribution of power and resources and believes that Norway should maintain a development policy that promotes this aim.



21 programme countries

People's Aid had 230 partner organisations in 21 countries. The programme in Ethiopia came to an end during the year and 2017 was also the last year with programme activities in Nicaragua.

As a members' organisation, Norwegian People's Aid stands on a strong footing for its work with popular mobilisation. Over two thirds of our partners are members' organisations – popular organisations, umbrella organisations and special interest organisations.

The politics of inequality

Rapidly increasing inequality entails a serious obstacle to development for all; it undermines democracy and creates conflict. Countries around the world agreed that inequality must be reduced and adopted this aim though the UN sustainable development goals. Norwegian People's Aid partners in programme countries continue to promote a fairer society. Many are concerned about inequality but we are lacking the necessary political measures.

Poverty is not primarily to do with a lack of resources but about how such resources are controlled and shared. Significant economic disparity leads to unequal distribution of power and this in turn undermines democratic processes. A lack of democratic structures encourages political elites who use their political power to enrich themselves financially.

Norwegian People's Aid has a political approach to development. At the heart of our work is the support of people who are excluded from power. When weak democratic structures make it possible for the elite to put their own interests before that of the population at large, we strive to strengthen the political position of popular organisations and movements. Our most important methods in this work are:

- Supporting partner organisations in their mobilisation for social and political change.
- Building alliances with like-minded organisations and developing political advocacy work in Norway and on an international basis.
- Supporting partners in their work to increase social resilience and meet humanitarian needs.

Our programme work is based on contextual analysis that describes the parties involved, power relations, structures based on gender, the distribution of resources and humanitarian vulnerability. This analysis provides the basis for our choice of partners and alliances and determines how the roles of the different parties we collaborate with may complement each other. These analyses are regularly updated to ensure that our work remains relevant.

281 mill
to long term
development
co-operation

Increased protection of partner organisations

In many of our programme countries we see an unfortunate tendency towards restricting civil society and its opportunity to operate freely. People's right to organise themselves and fight for their rights is part of a downward global spiral and 'the shrinking space' has become a familiar international term. In many countries, such as in Honduras and Cambodia, for example, and to an increasing degree, we are obliged to adjust our programme work away from an emphasis on political results and organisational building towards increased protection of organisations and their room for manoeuvre in society.

Even more difficult conditions, however, does not mean that our partners will allow themselves to be stopped. During the year, 167 of our partners have undertaken advocacy campaigns and 137 have completed political training for their members. Moreover, 79 of our partners in 17 countries have put forward proposals to influence policy in their country and had their proposals adopted. A further 66 partners in 11 countries undertook protest campaigns to stop new legislation put forward by the authorities.

Results in this area are a little lower than the goals we set for the year, but bearing in mind the difficult political climate in many of the countries where we are present, they must nevertheless be regarded as good.

158 mill to humanitarian assistance



A Yezidi woman who ran from IS is now living in a refugee camp in Dahuk, in Northern Iraq. Thousands of Yezidi women were abducted by IS in 2014 and sold as sex slaves. Some have managed to escape or have been bought free.

HUMANITARIAN ASSISTANCE

2017 was witness to the greatest refugee crisis since the Second World War, with the need of a great deal of assistance in many countries where Norwegian People's Aid undertakes active work. Our humanitarian efforts have concentrated on the programmes in South Sudan and the Middle East.

Priority areas

South Sudan, Syria and Palestine:

Food security and income-generating initiatives

Iraq: Protection of the Yezidi people and other minorities, distribution of emergency aid coupons to internally displaced persons and distribution of emergency aid rations to people by the front line in Mosul.

Lebanon: Protection of women exposed to gender-based violence, initiatives aimed at Palestinian and Syrian youth refugees and rehabilitation of victims of war.

The partnership approach is also at the heart of Norwegian People's Aid humanitarian efforts.

Political advocacy

In 2017, Norwegian People's Aid examined government policy and measures aimed at reducing inequality within its foreign development and more general foreign policy. The result was published in the report *Eight Steps in the Wrong Direction*, which was presented during the Arendal Week political festival. The overriding conclusion is that the government lacks a strategy to contribute to reductions in inequality, that it has downgraded important areas such as tax aid and work to plug capital outflow, and cut support to human rights and civil society.

Government policy has gone in the wrong direction. This is something Norwegian People's Aid is trying to change.

In close collaboration with the Norwegian Union of Municipal and General Employees, we have continued raising the Palestinian cause and encouraged various Norwegian bodies to reduce their financial links with the occupation. 2017 saw a number of important commemorations for Palestine, including 50 years of Israeli occupation. In relation to the latter, we wrote joint articles and arranged open meetings in which our Palestinian part-

ner organisations took part. We gave our support to local authorities wanting to pass a ban on the purchase of goods from illegal Israeli settlements and provided input into the city of Oslo's new procurement strategy which says that the local authority shall safeguard human rights and the regulations of international law in their supplier chains. During the course of the year, we have held investor dialogues with, among others, Danske Bank, DNB, KLP and the Ethical Council of the Norwegian Government Pension Fund Global.

EL SALVADOR

Water pollution and scarcity have long been problems in the little country where the River Lenka is the most important water source. Mining for metals uses enormous amounts of water and leaves behind a great deal of pollution. Since 2007, environmental and grass-roots organisations – some of them Norwegian People's Aid partners – have been fighting for a national ban on metal mining. They have collected documentation, carried out sabotage, educated the local population and mobilised at home and abroad.

A number of organisations have been threatened and persecuted – three local activists were killed on account of their involvement – but, little by little, the mining opponents gained ground. In 2008, the government of the day introduced a temporary stop to all mining operations and, in 2014 and 2015, four municipalities carried out referenda resulting in municipal bans on mining.



A woman holds a banner reading No to mining during a protest against mining at the Legislative Assembly in San Salvador. Later El Salvador's Congress approved a law that prohibits metals mining, on the grounds that it is an industry that creates negative impacts on the environment and on people's health.

In 2016, the Salvadoran state won over the Australian mining company, Oceana Gold, in a case which came before the World Bank organ, the International Center for Settlement of Investment Disputes (ICSID). At length, the church also joined the fight and, on the 28th March 2017, the parliament adopted legislation against metal mines. This is the first law in the world to

ban all types of mining operations – subsurface and open-cast, industrial and small-scale. This is an enormous step in the right direction to protect land areas and safeguard water as a vital resource. The law remains vulnerable, however, as the composition of the national parliament may be different after the next elections.

CAMBODIA

Once again Cambodia is on its way towards a one-party government, clinging on to political, financial, judicial and legislative power with all the resources at its disposal. Civil society, including Norwegian People's Aid partners, is oppressed and subjected to surveillance and suspicion. Foreign investors, particularly from China, were granted enormous land concessions to extract natural resources such as timber, minerals and hydro-electric power and to establish gigantic sugar plantations. Income from these projects goes to the developers, the authorities and their allies, resulting in a rapidly increasing gap between rich and poor at both local and national level. Norwegian People's Aid partner organisation, Ponlok Khmer, supports a network of activists (CNA) - 13 women and 8 men - in 13 communities along the border with Laos. Everyone in these areas has experienced or been threatened with forced eviction and small plots of land and livelihoods have been taken over by Chinese developers in collaboration with local and national authorities. In 2017, the network worked together with indigenous groups and smallholders to protest against the theft of land. They organised campaigns in the Preah Rokat forests to protest against illegal logging, seizing bulldozers and managing to stop forest clearance. Hundreds of people from the affected areas came to meet the provincial governor and they made a direct appeal to the UN High Commissioner for Human Rights.

One concrete result in 2017 was that the provincial authorities gave in to pressure from the network, which managed to protect 1,051 hectares as forest with user rights for the local village, 90,000 hectares as a game reserve and 25,000 hectares as a nature reserve.



Activists from Prome i Preah Rokar in front of a seized bulldozer.

HUMANITARIAN DISARMAMENT

Norwegian People's Aid works to protect the civil population against explosive weapons in 23 countries. We protect people against the humanitarian consequences of armed violence before, during and after conflict.

Number of people who took part in training for Conflict Preparedness and Protection:

Syria: **24,000**Gaza: **37,643**



oto: Julie Stand Off

Norwegian People's Aid is a world leader in mine and explosives clearance. We also work with political advocacy in order to maintain and strengthen international standards and regulations that protect innocent people during armed conflict. This contributed to the historic global ban on nuclear weapons in 2017. The work was rewarded with the Nobel Peace Prize for ICAN, where Norwegian People's Aid is the only Norwegian organisation on the board.

Explosive weapons in populated areas, unsecured weapons stockpiles and nuclear weapons are serious threats to people's lives and health. Norwe-

gian People's Aid makes good use of its competence regarding the consequences of the use of such weapons upon the civilian population before, during and after war and other conflicts.

Our key areas

We work in four key areas where, with our competence and global reach, we are able to protect civilians from explosive weapons:

- Mines and explosive remnants of war
- Use of explosive weapons in populated areas
- Hazardous, unsecured storage of weapons and ammunition
- Nuclear weapons

Results 2017

Norwegian People's Aid liberated over 115 million square metres of land in 2017. We have excellent mapping methods and are able to dismiss areas which are too dangerous. In doing so, we are able to save time and money on expensive resources which can be used more beneficially in mine and cluster munitions affected areas that are possible to clear.

Liberating land is very important for protecting people against the concrete dangers of mines and other explosives. It also contributes to long-term development as local populations are once again able to turn to agriculture and build schools and

Political advocacy

In 2017, Norwegian People's Aid's political advocacy helped improve protection for civilians against explosive weapons at national, regional and international levels. We work nationally and regionally to assist with the follow-up of the Mines Agreement and Cluster Munitions

Convention, and we participate in international fora, conferences and seminars.

313,284 explosives neutralised

Norwegian People's Aid holds leading positions in the following international networks: The International Network on Explosive Weapons (INEW);

the Toxic Remnants of War Network (TRWN); the International Campaign to

Abolish Nuclear Weapons (ICAN); the International Campaign to Ban Landmines; and the Cluster Munitions Coalition (ICBL-CMC).

We work to bring a stop to the use of explosive weapons in populated areas and use experience from our work on the ground to illuminate the humanitarian problems to which their use leads. Through the programme concept *Conflict Preparedness and Protection* (CPP) we aim to increase awareness about safety measures and risks in local communities. CPP aims to improve preparedness in societies exposed to violent conflict by means of training, awareness-raising and emergency relief, thereby providing local inhabitants with better protection against explosive weapons.

Norwegian People's Aid has continued and strengthened the independent project for international follow-up of clearance obligations under the Mines Agreement and Cluster Munitions Convention, called Mine Action Review. Norwegian People's Aid sits on the steering committee with two other large humanitarian mine-clearance organisations, MAG and HALO. Mine Action Review issues the two reports, Clearing the Cluster Munitions and Clearing the Mines, which are updated annually and presented to signatory states of the two conventions. Up-todate information about the progress of mine-clearance obligations is available at all times at

mineactionreview.org.

115,612,235 land liberated (in m²)

ETHNICALLY MIXED TEAMS CLEAR MINES IN KOSOVO

Owing to political tension between Kosovo Serbs and Kosovo Albanians, it has not previously been possible for humanitarian organisations to clear explosives in North Kosovo.

Since 29th August, 2017, two teams of cluster munitions clearance workers from different ethnic groups have been stationed in Zubin Potok and Zvecan.

Provisional mapping shows that around 3800 local inhabitants are affected by cluster munitions that remain in the ground. It particularly affects local farmers who are unable to use their fields without risking their lives.



The etnic mixed team from Zubin Potok was the first to find and destruct cluster munition in North Kosovo.

Norwegian People's Aid has been clearing cluster munitions in Kosovo since 2014 with teams made up of experienced Bosnian crew members. The plan, however, has always been to use local crews for the job. Now, the two first teams have finished their training.

Norwegian People's Aid explosive clearance work in Kosovo receives financial support from the United States Department of State, Office of Weapons Removal and Abatement (WRA), and funds from the 2011 Telathon.

hospitals. Thus our work helps towards the fulfilment of the UN sustainable development goal of ending poverty in all its forms and the goal concerning peace and justice.

In 2017, we were operational in 23 countries. Among other operations, we began a Norwegian People's Aid country programme in Afghanistan, one of the world's worst explosives-affected countries. Here we work exclusively with the follow-up of other agencies' operational activities. This is a powerful endorsement of our mine-clearance expertise. In Northern Iraq, Norwegian people's Aid helped to clear mines in the wake of ISIS. As ISIS was driven back, roads, land, buildings and critical infrastructure had to be cleared. This was important for emergency aid to be able to get through and for displaced persons to be able to return to their homes safely. The mines left behind by ISIS are improvised, so-called IEDs. Such mines are becoming more common in areas of conflict and require new methods for safe clearance. The clearance of improvised mines is particularly hazardous as it is difficult to predict how they are made and how they are triggered. There are no manufacturer's instructions to declare how sensitive they are in relation to detonation, so clearance work demands a very high degree of caution.

SAFE COFFEE CULTIVATION FOR VILLAGERS ONCE MORE

People in the Laotian village of Phokem have been living with the fear of explosive remnants of war for decades.

The area surrounding the village in Laos' Saravane Province was badly affected by bombing during the Vietnam War. When the survey team from Norwegian People's Aid gathered information about the area, it emerged that two serious accidents had occurred with cluster munitions. Five people had been killed.

- We've always known about the dangers in this area; that's why we've hesitated to use it to grow coffee, which is our most important source of income, says village leader, Naiban Khamphon Sorphaxay.

Norwegian People's Aid Laos began clearing the area in August 2017. In just the first few weeks, over 100 cluster munitions were removed.

 We've got big plans for how to use the land when we no longer have to fear bomb remnants, says Sorphaxay. The project was completed in October 2017, and the land was returned to the local villagers.

69 651 m² were liberated, and 111 explosives neutralised.



Naiban Khamphon Sorphaxay is the leader of the village Phokem, which is finally cleared of explosive remnants from the Vietnam war.

ANTI-CORRUPTION AND WHISTLEBLOWING



Corruption as an issue is discussed openly in Norwegian People's Aid, encouraging increased debate and exchange of experience in relation to best practice for prevention and handling of such cases at Head Office and in our field programmes. A clear standpoint, supporting this work, is reflected in Norwegian development aid policy.

In 2017, Norwegian People's Aid had a turnover of NOK 1008 million. We work with long-term development and humanitarian disarmament with our local partners around the world. According to Transparency International's Corruption Perceptions Index (CPI), there is a high risk of corruption in many of the countries where we maintain a presence

Full transparency

Norwegian People's Aid practices zero tolerance of all kinds of corruption. We recognise the problems but do not accept them. We are striving to achieve a unified approach to corruption throughout the organisation and seek full transparency concerning our anti-corruption work and any instance of corruption that are uncovered.

Corruption and abuse of power prevent efficient use of national resources, inhibit economic growth and contribute to unfair distribution of resources in society. Widespread corruption is also an indicator of poor governance and a barrier to a country's democratic development. There is no simple explanation as to why corruption occurs. Inadequate systems or culture often prepare the ground for corrupt behaviour, which is very often influenced by poverty and low wages.

Policy against corruption

Corruption may come to the surface in a number of ways, all of which, however, are linked to disloyal behaviour and crime. For this reason, corruption becomes a taboo subject and it requires both courage and knowledge to recognise that this is a problem that affects us too. During 2017, we have continued the work of bringing our anti-corruption policy fully up to date while simultaneously making our procedures and systems for whistleblowing both simpler and more effective. The introduction of the new policy is set for 2018.

The Norwegian People's Aid anti-corruption policy means that the Head Office in

Oslo must have a system for receiving and dealing with reports of unwanted actions and situations wherever they should occur in the organisation. In addition, we wish to include an evaluation of corruption risk in all relevant tools and processes, both within the administration and our project work at home and abroad. Norwegian People's Aid has a report function for all incidents that may involve deviation or non-compliance, i.e. a process and system for incident reporting.

The responsibility for reporting incidents lies with each individual in our programmes, whether in Norway or abroad, with the report being made to Head Office. The reporting system has a wide embrace so that it may include 'grey-area issues' where the definition of corruption is concerned. The system creates greater ownership of our anti-corruption work in the programmes as well as making it easier to expose cases that are not initially thought to be a deviation from acceptable routines and incidents.

27
concrete instances
investigated



Information to partner organisations

Norwegian People's Aid ensures that all our partners establish adequate guidelines and procedures for anti-corruption by means of contractual negotiation and capacity assessment. We undertake an evaluation of our partners' administrative and control routines and make our own zero tolerance policy very clear. We nevertheless acknowledge that many of our partners lack the necessary capacity to deal with these challenges. Where we find this to be the case, we either make such training a part of our collaboration or offer the partners external support.

INCIDENTS IN 2017

In 2017, Norwegian People's Aid investigated 27 concrete instances where corruption or corrupt behaviour was suspected. 25 cases were investigated internally, two with the assistance of an external special review body in collaboration with other donors. 14 cases were passed on to the donor for further handling.

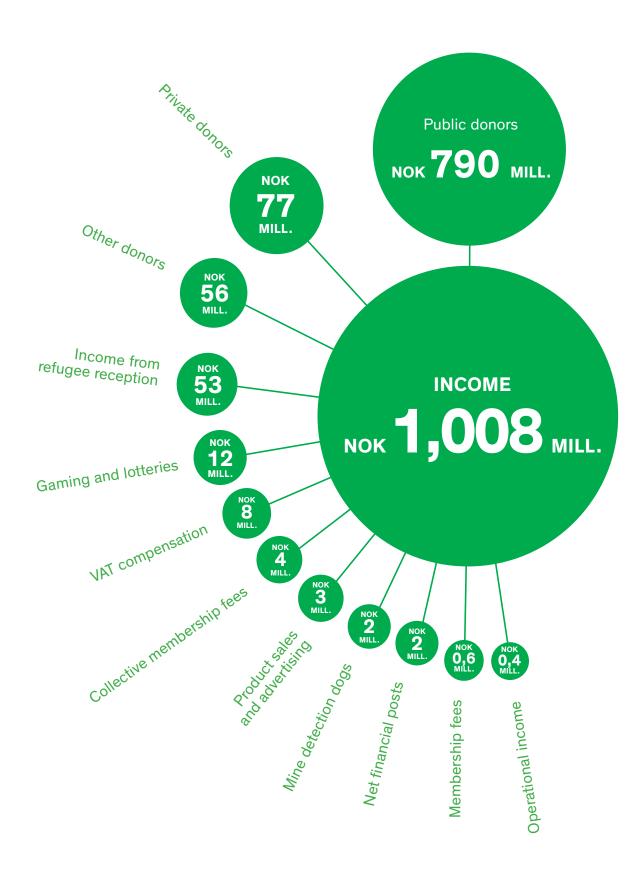
 Ten cases were investigated in South Sudan. Seven of the cases involved

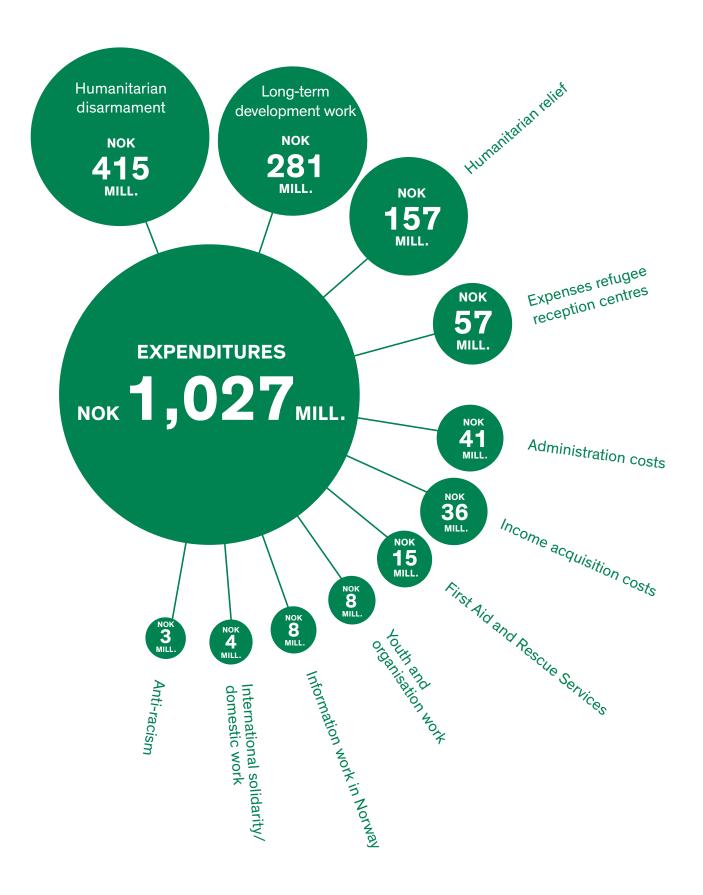
- theft, robbery or confiscation of cash and food supplies as well as the failure of one supplier to complete its commission. Three cases concerned partners' undocumented expenses. The last case involved a potential conflict of interest internally at the Norwegian People's Aid field office. A number of the cases can be viewed in the light of the ongoing conflict in the country and the humanitarian situation. NOK 475,000 has been repaid to, or may be requested for repayment by, the donor.
- One case was to do with the East Africa Cup event, with which Norwegian People's Aid was involved until 2016. The case concerned lack of documentation for expenses and breaches of purchasing routines. We investigated the case in collaboration with a number of other Norwegian organisations that were involved in the project and our share of defaulted funds amounted to NOK 1,753,210. The funds have been repaid to the donor.
- There was one case in Rwanda where a partner borrowed money transferred by Norwegian People's Aid and another organisation for other projects. The funds were later repaid and used for the intended purpose. The case has been reported to the donor. We have introduced tighter controls with the partner and developed an improvement plan for further work.
- Three cases were investigated in Zimbabwe on the basis of suspicion of corruption and nepotism from one of our partners and internally in Norwegian People's Aid. The suspicion proved to be groundless in two of the cases. The third case has not yet been fully dealt with.
- Two cases in South Africa were to do with partners' inadequate administrative routines, providing the possibility of misuse. The partners concerned have satisfactorily dealt with the issue in both cases.
- One case in Iraq was to do with a partner's lack of a purchasing procedure and inadequate follow-up by Norwegian People's Aid. As a

- consequence of the case, we have strengthened and clarified the rules and practice for follow-up. In respect of the repayment of funds to the donor, the case is yet to be closed.
- One case linked to the Syria programme concerned a conflict of interests (recruitment of family member), suspicion of corruption in relation to procurement and unfair dismissal of an employee. The case has not yet been completed.
- There was one case in Cambodia where a partner organisation member of staff stole an amount of money.
 The employee was reported to the police and the partner organisation itself covered the loss.
- Two cases were linked to three partners in Guatemala. The first case concerned inadequate control systems registered during the audit. It was concluded that no irregularities had taken place and the partnership continues. Norwegian People's Aid will be working closely with the partner to strengthen its internal control. The second case concerned possible nepotism and corruption at two partner organisations with close family ties within each and between the two. Partnership with these organisations has now been terminated. It is not yet clear whether donor funds may need to be repaid as a result of this case.
- One case in Bosnia and Herzegovina was to do with a possible conflict of interest, suspicion of corruption in relation to sales and, by implication, personal gain. The case has not yet been concluded.
- There was one case in Somalia where it was discovered that an employee had manipulated accounting data for personal gain. Only a minor sum was stolen, which the employee has now repaid.
- In Vietnam, there was a case concerning the theft of fuel by means of advanced electronic manipulation of driving data. It is estimated that fuel up to the value of NOK 375,000 has been stolen. The donor has been notified.

INCOME AND EXPENDITURE 2017

The figure shows approximate numbers from our activity budget, and some small items are omitted.





STATEMENT OF ACTIVITIES as of 31.12.17

	(Figu	res in thousands)
FUNDS ACQUIRED Notes	2017	2016
Membership fees, individual	562	550
Membership fees, collective	4 466	4 249
Total membership fees 1	5 028	4 799
Public donors	790 137	749 803
Other donors	56 358	50 515
Total donors 2	846 495	800 318
Games and lotteries	12 240	12 516
Private donors	76 667	70 801
Total funds acquired 3	88 907	83 317
Refugee recption centres	52 632	341 974
Other operational revenues	707	1 061
Mine detection dogs	1 611	2 427
Value Added Tax refund etc.	7 528	6 965
Total activities that fulfil the organisation's purpose	62 478	352 427
Advertising soles - Appell	458	457
Advertising sales - Appell Product sales - revenues	2 712	2 998
Total income generating activities	3 169	3 455
Net financial items	2 242	2 221
TOTALT AVAILABLE FOR PURPOSE	1 008 319	1 246 537
TOTALI AVAILABLE FOR FURFOSE	1008319	1 240 337
FUNDS SPENT		
Games and lotteries	8 911	9 401
Private donors	26 198	22 135
Product sales - expenses	1 383	1 500
Total costs for acquisition of funds	36 493	33 036
Expenses for the organisation's purpose Humanitarian disarmament	414 903	382 153
Reconstruction, food and emergency relief	157 409	118 187
Long-term development work	281 399	299 544
International solidarity - national work	4 534	5 783
Refugee reception centres and other operating units	57 148	272 886
Hospital operations and other healthcare work	0	719
First aid and rescue service	15 189	16 480
Anti-racism	3 206	6 610
Information work in Norway	7 865	8 970
Youth and organisational work in Norway	7 666	6 927
Bekkelagstunet	0	517
Total expenses for purpose	949 318	1 118 776
Administration expenses		
Administration	41 388	40 274
TOTAL FUNDS SPENT 13	1 027 199	1 192 086
RESULT ON ACTIVITIES	-18 880	54 451
ALLOCATION OF RESULT ON ACTIVITIES		
ALLOCATION OF RESULT ON ACTIVITIES Transfer to/from RF with externally imposed restrictions	-13 588	-25 559
Transfer to /from DE with solf imposed restrictions	1 000	1 111
Transfer to/from RF with self-imposed restrictions Transfer to/from other equity	-1 090 -4 202	-1 111 81 121
TOTAL ALLOCATION	-18 880	54 451

BALANCE SHEET as of 31.12.17

	(Fig	ures in thousands)
ASSETS Note:	s 2017	2016
Fixed assets		
Tangible fixed assets 4	14 552	18 895
Inventory	3 841	0
Pension funds 11	3 107	2 995
Total fixed assets	21 500	21 890
Current assets		
Receivables 5	177 904	314 578
Financial current assets 6	19 152	24 095
Bank deposits, cash in hand and similar 10	438 147	435 463
Total current assets	635 204	774 136
TOTAL ASSETS	656 704	796 026
ASSETS TO THE PURPOSE AND LIABILITIES		
Assets to the purpose		
Other equity 9	199 213	203 414
Assets to the purpose with restrictions		
Assets to the purpose with externally imposed restrictions 9	14 662	28 250
Assets to the purpose with self-imposed restrictions 9	23 748	24 838
Total assets to the purpose	237 623	256 502
Current liabilities	0.45.004	05.4.500
Funds received for unfinished projects 2	245 691	354 508
Liabilities to project donors 7	22 607	23 498
Interest owed on funds received 7	850	784
Miscellaneous creditors	28 531	47 845
Public taxes owed, holiday pay	26 247	37 673
Provisions for obligations 8	95 155	75 216
Total current liabilities	419 081	539 524
TOTAL ASSETS FOR THE PURPOSE AND LIABILITIES	656 704	796 026
TO TAL ASSETS FOR THE FURFOSE AND LIABILITIES	030 704	190020

Oslo, 01.06.2018

Gerd Kristiansen Chairman of the Board

Atle Høie 1st Deputy Chairman 2nd Deputy Chairman nestleder

Line Hoaas Northern Region

Stein Guldbrandsen

Arild Berentzen

Ture Auton Kn Stine Antonsen

The Norwegian Union of

Central Norway Region

South Western Region

Municipal and General Employees

South Eastern Region

Hilde Ten Dahle Hilde Iren Dahle Easterrn Region

Live Kummen Central First Aid and Philip Rynning Coker Solidarity Youth

Rescue Committee

Camilla Lillevold-Øverås

Per Øivind Eriksen Employees' representative Employees' representative Mildrid Kvisvik FO

Håkon Knudsen First Aid and Rescue Youth

Henriette Killi Westhri Secretary General

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CASH FLOW STATEMENT

	(Figu	res in thousands)
	2017	2016
Profit or loss for the year	-18 880	54 451
Depreciation	4 862	4 706
Gain/loss on sale of fixed assets	0	0
Changes in inventory	-3 841	0
Change in accounts receivable	136 674	-16 239
Change in accounts payable and other deferred items	-120 555	7 325
Net cash flow from operational activities	-1 739	50 243
Other investments	4 943	1 307
Proceeds from sale of tangible fixed assets	42	185
Payment for acquisition of tangible fixed assets	-561	-5 474
Net cash flow from investment activities	4 423	-3 982
Allocation of funds	0	0
Change in overdraft facility	0	0
Net cash flow from financial activities	0	0
Net change in cash flow	2 684	46 261
Bank deposits and cash 01.01	435 463	389 202
Holdings as of 31.12	438 147	435 463

NOTES TO THE ACCOUNTS

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

NOTE 1

Accounting principles

The annual accounts of Norwegian People's Aid consist of the following:

- Statement of Activities
- Balance sheet
- Cash flow statement
- Notes

The annual accounts, which have been prepared by the organisation's Board and management, must be read in connection with the annual report and the auditor's report.

Basic principles - assessment and classification - other matters

The annual accounts have been submitted in accordance with the Norwegian Accounting Act and generally accepted accounting principles, including the Provisional Norwegian Accounting Standard: Generally Accepted Accounting Principles for Non-Profit organisations as of November 2008. The annual accounts provide a true and fair representation of the organisation's resources and how these have been used during the year as well as its financial position at the end of the year.

The necessary specifications appear in the notes. Consequently the notes constitute an integral part of the annual accounts.

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

General principles

Assets for long-term ownership and use are classified as fixed assets. Other assets are classified as current assets. Valuation of current assets/current liabilities is done at lowest/highest value of acquisition cost and actual value. The actual value is defined as the estimated future sales price minus anticipated sales expenses.

Receivables have been entered at their nominal value with reductions for anticipated losses. Fixed assets are basically valued at cost.

Fixed assets which deteriorate are depreciated. If the normal sale value falls below the balance sheet value at the balance sheet date, the asset in question is written down.

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

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

Accounting principles for material accounting items

Time of income recognition/accrual

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

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

Income from members

The organisation receives voluntary subscriptions from its members. 75 % of income from members is transferred to the regional offices and local chapters. The share accruing to Norwegian People's Aid is presented net in the Account of Activities.

Received from donors

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

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

Sponsor funds

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

Lottery income

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

Time of expense recognition/compilation

Expenditures are compiles 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 which cannot be directly attributed to activities are written to expenses when they are incurred.

2011 Telathon

Norwegian People's Aid conducted the Telathon for 2011, a nationwide fund-raising campaign under the auspices of the Norwegian Broadcasting Corporation (NRK). Funds raised were taken to income in their entirety and entered as assets with externally imposed restrictions. The funds are to be used over five years. Annual use is recored in the profit/loss account and reduces the assets with externally imposed restrictions. Funds unused after the five-year period (2012-2016) are approved for use in 2017.

Taxes

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

Tangible fixed assets

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

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

Depreciation

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

Leasing

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

Financial investments and receivables

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

Pension obligations and pension costs

Annual expense is charged to payroll and social expenses. Norwegian People's Aid has no obligations beyond paying premium to the Norwegian Public Service Pension Fund. A fund at Sparebank1 Livsforsikring, see Note 11, is used to cover remaining obligations to former and current members of the former agreement and are not included in the accounts. Three persons receive money from this premium fund.

The premium fund is considered sufficient to cover future obligations and has therefore not been entered on the balance sheet.

Norwegian People's Aid also has a pension obligation at Kommunal Landspensjonskasse (KLP) for former employees at the Kure Epilepsy Centre. The pension scheme is a defined benefit scheme and is treated in accordance with the Norwegian Accounting Standard for pension expenses. Pension funds are entered at estimated value on 31.12.17, see account statement from the life insurance company, and are corrected annually.

Assets in foreign currency/agio

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

Cash flow statement

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

NOTE 2
The following donors have contributed to projects:

	Unused contribution as of 1.1.2017	2017 Contribution 2017	contribution	2016 Contributions taken to income/funds spent
Norwegian Directorate for Children, Youth and Family Affairs,	-	636	24	644
distribution committee, youth work	19 228	171 154	17 280	169 298
Norwegian Agency for Development Cooperation				
Norwegian Ministry of Foreign Affairs	124 831	263 337	83 702	265 189
Other Norwegian governmental agencies	2 243	13 397	2 587	16 098
Total Norwegian	146 302	448 524	103 592	451 229
USAID	3 127	36 133	13 816	36 054
US Department of State	111 506	109 908	63 433	143 484
EU	24 957	17 275	25 140	34 816
Swedish Ministry of Foreign Affairs	25 948	16 227	16 486	25 736
UK (DFID)	(2 206)	51 938	2 504	24 882
Other countries	26 991	17 321	18 844	34 362
Total international	190 323	248 803	140 223	299 334
Total public donors	336 626	697 326	243 815	750 563
Other organisations	4 753	20 769	1 045	31 814
UN	13 129	19 583	831	17 941
Total other donors	17 882	40 352	1 876	49 755
Total donor contributions	354 508	737 679	245 692	800 318
Contributions taken to income/funds used		846 495		800 318

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

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The following donors have contributed	2017	2016
Private individuals	42 613	33 779
Companies	5 839	8 703
Labour movement	13 509	13 612
Norsk Tipping, contributed lottery funds	14 707	14 707
Total donors	76 667	70 801
Games and lotteries	2017	2016
Games and lotteries National lottery	2017 12 240	2016 12 516

88 907

83 317

NOTE 4 Specification of fixed tangible assets

Total funds raised

oposinounon on amou amigazio uso	Land and buildings	Fixtures and fittings	IT- equipment	Software	Vehicles	Other	Total
Acquisition cost	17 438	16 823	6 357	22 155	1 273	2 274	66 320
Additions	0	52	0	509	0	0	561
Disposals	0	0	0	0	42	0	42
CB acquisition costs	17 438	16 874	6 357	22 664	1 232	2 274	66 839
OB accumulated depreciation	5 746	14 914	5 822	17 711	957	2 274	47 425
Depreciation for the year	2 693	476	264	1 299	130	0	4 862
Acc. deprec. on sold operating assets	0	0	0	0	0	0	0
CB accumulated depreciation	8 439	15 389	6 086	19 010	1 088	2 274	52 287
Book value as of 31.12.17	8 999	1 485	270	3 654	144	0	14 552

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

Norwegian People's Aid started construction of anew office building in South Sudan in 2013. Incurred costs as of 31.12.13 were taken to expenses in 2013. Amortised over 6 years.

Costs in 2014 and 2015 are activated.

Norwegian People's Aid holds lease agreements on our refugee reception centres. The duration of these corresponds with the duration of our operating agreement with the Norwegian Directorate of Immigration with termination periods of 1-3 months.

NOTE 5

Short term receivables	2017	2016
International project donors	153 781	272 115
Other receivables	24 124	42 464
Total	177 904	314 579

There are no receivables falling due for payment later than one year after the end of the fiscal year. Receivables from donors mainly involve pledges received on projects in progress. To the extent that funds have not been used, they are also entered on the liabilities side of the balance sheet under the item 'Funds on unfinished projects'.

NOTE 6

Financial current assets	2017	2016
Value as of 01.01	3 167	4 808
Purchase	0	0
Sale	412	1 609
Return	161	-32
Value as of 31.12	2 916	3 167
Money market funds	16 237	20 594
Financial current assets	19 152	23 761

NOTE 7

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 8

Provisions	2017	2016
Provisions for severance schemes at field offices (see Note 11)	52 307	43 382
Other provisions	37 672	25 100
Provisions for project auditing	5 177	6 734
Total provisions	95 155	75 216

NOTE 9

Net change in restricted funds (RF)	OB 01.01.	Additions	Used	CB31.12.	Net change
Other equity	203 415		4 202	199 213	-4 202
RF with externally imposed restrictions 1)	28 250	5 942	19 530	14 662	-13 588
RF with self-imposed resrictions 2)	24 838	240	1 329	23 748	-1 090
Total	256 503	6 182	25 061	237 623	-18 880

¹⁾ Restricted funds with externally imposed restrictions include funds form the 2011 Telathon, a nationwide fund-raising campaign run by the Norwegian Broadcasting Corporation. The funds will be utilised over a five-year period beginning in 2012.

All incoming resources from the Telathon have been recognised in income. Consequently, in the financial statements, resources expended are greater than incoming resources, and the residual part of resources expended for the organisation's objects has been transferred from the balance sheet assets relating to the Telathon.

Remaining assets with externally imposed restrictions are related to various other purposes, largely funds raised for Norwegian People's Aid work linked to Syria (about NOK 10 mill.).

Telathon 2011	2010	2011	2012	2013	2014	2015	2016	2017	SUM
OB Telathon	0	-172	186 263	140 288	104 872	58 810	31 729	6 064	
Incoming resources		220 162	594	11	4	0	0	0	220 771
Interest income	0	944	4 231	2 566	1 871	546	354	51	10 563
Used	172	34 671	50 800	37 993	47 937	27 627	26 019	6 115	231 334
CB Telathon	-172	186 263	140 288	104 872	58 810	31 729	6 064	0	0

Funds unused after the 5-year period (2012-2016) are approved for use in 2017.

2) Specification of restricted funds with self-imposed restrictions:

	OB 01.01.	Additions	Used	CB 31.12.	Net change
Incoming resources	5 039	0	0	5 039	0
Provision for reception centres	1 800	0	1 200	600	-1 200
Furumo/Løren	16 899	240	129	17 009	110
Norsk Hydro donation	1 100	0	0	1 100	0
	24 838	240	1 329	23 748	-1 090

Incoming resources comprise donations that have not been earmarked for a particular purpose. Norwegian People's Aid has nevertheless decided that these funds shall be utilised for project work.

The donation from Norsk Hydro of NOK 10,000,000 was orignally granted in 2005. Norwegian People's Aid has decided that the Board of Directors shall be responsible for allocating the Norsk Hydro funds. No funds were used in 2017, thus the residual funds balance is NOK 10,100,000.

The provision for reception centres comprises expenses relating to future closures of refugee reception centres.

The return on the Furumo/Løren fund must be used for the benefit of the occupationally disable and other vulnerable groups with a view to improving their circumstances and opportunities to participate in the workplace. The return may also be used on measures to raise awareness.

NOTE 10

Bank deposits, cash and cash equivalents	2017	2016
Taxes withheld from employees	6 767	9 155
Total blocked bank deposits	10 630	9 155
Other restricted funds not in blocked account	122 659	170 298
Other restricted funds in foreign accounts	64 322	57 020
Total restricted funds	186 982	227 318
Unrestricted funds	240 535	198 990
Total bank deposits, cash and cash equivalents	438 147	435 463

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

NOTE 11

Pensions and other employee obligations	2017	2016
Premium fund	100	100
Total pensions and other obligations	100	100
Payroll expenses		
Payroll expenses for all field employees	245 287	242 316
Payroll expenses for reception centres and projects in Norway	28 791	110 777
Payroll expenses at headquarters and regional offices	55 437	53 042
Employer's national insurance contributions	13 841	24 593
Pension expenses	2 898	4 768
Other expenses	95 984	83 619
Total payroll expenses	442 237	519 115

As of 31.12, the equivalent of 122 full-time positions at the central administration and regional offices in Norway were paid from headquarters, 21 at refugee reception centres and 93 on contract at the field stations. Approximately 2000 local employees were paid from the field offices.

Pensions

The organisation has 182 employees covered by the rules on compulsory occupational pensions, the Norwegian Public Service Pension Fund.

Norwegian People's Aid has a pension scheme for former employees at the Kure Epilepsy Centre which covers 26 people. This benefit scheme mainly depends on the number of pension-saving years, salary level at attained retirement age and the benefit amount from the Norwegian national insurance scheme. The obligation is covered through a collective pension agreement at Kommunal Landspensjonskasse (KLP)/Gjensidige Forsikring.

Pension funds/obligations	2017	2016
Gross incurred pension obligations	25 880	26 708
Pension funds	22 969	22 909
Net obligation before employer's national insurance contribution	2 910	3 800
Employer's national insurance contribution	411	536
Gross incurred obligation including employer's national insurance obligation	26 290	27 245
Net obligation including employer's national insurance obligation	3 320	4 335
Estimate deviations not recognised in the income statement excluding employer's national insurance obligation	-5 768	-6 546
Estimate deviations not recognised in the income statement - employer's national insurance obligation	-659	-784
Net assets/liabilities recognised in balance sheet after employer's national insurance contributions	-3 107	-2 995
Financial assumptions:		
Discount rate	2,40 %	2,60 %
Expected salary adjustment	2,50 %	2,50 %
Expected G (basic amount from Statistics Norway) adjustment	2,25 %	2,25 %
Expected return on fund assets	4,10 %	3,60 %

Provision for severance payments at field offices

Provision for severance payments at field offices has been included in the total payroll expenses where this is legally required. There are various practices at the individual field offices and it is the programme country's rules on severance pay, where these exist, that determine the matter. Norwegian People's Aid has estimated the future obligation and has a plan in collaboration with donors for provisions for severance payments.

Fees/salaries for the Board of Directors and the Secretary General

No remuneration was paid to the Board of Directors in 2016. Total salary in 2017 paid to the Secretary General amounts to NOK 914,475, while other benefits totalled NOK 4,884. The Secretary General participates in Norwegian People's Aid's regular pension scheme and receives no other form of remuneration than regular salary. The employer's share of pension amounted to NOK 21,516. Norwegian People's Aid has no obligations to remunerate the Secretary General upon cesation or changes in the employment relationship.

Auditor

The agreed audit fee for the annual audit of Norwegian People's Aid is NOK 407,000. Donors impose requirements for special certification for all projects. For project auditing in Norway and at our field offices, NOK 7.6 million has been taken to expenses. All amounts include VAT. The fee also applies to other auditors than our group auditor EY AS.

NOTE 12

11012 12		
Financial items	2017	2016
Interst income	1 171	1861
Return on stock/shares	161	-32
Other	910	392
Total financial items	2 242	2 221

NOTE 13

Operating expenses by category	2017	2016
Payroll expenses	442 237	519 115
Transferred to partners in project countries	237 797	212 953
Depreciation of fixed tangible and intangible assets	4 862	4 706
Other operating expenses	342 302	448 347
Total operating expenses	1 027 198	1 185 121

NOTE 14

Administration and charitable purpose ratios	2017	2016	2015	2014	2013	2012	2011
Administration expenses 1)	4,0 %	3,4 %	3,5 %	3,7 %	4,2 %	3,7 %	2,9 %
Expenses related to purpose 2)	92,4 %	93,8 %	93,2 %	92,5 %	92,2 %	92,6 %	90,0 %
Fund-raising ratio 3)	59,0 %	60,4 %	68,0 %	65,0 %	67,5 %	66,8 %	68,0 %

- 1) The administration expense is calculated as: Administration expenses/Total funds spent.
- 2) Expenses related to purpose are calculated as: Total expenses for purpose/Total funds spent.
- 3) The fund-raising ratio is calculated as: Net donors/Gross donors.

Administrastion costs include NOK 16 million paid out in settlement to the United States Department of Justice. See the Annual Report for further details. 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 fulltime equivalents and volume. These expenses amounted to NOK 20.4 million in 2017. Under the provisional accounting standard for non-profit organisations, expenses for administration are the activities performed to operate the organisation which cannot be directly allocated to particular activities. Among other things, administration includes expenses at the central administration in Norway related to the Board of Directors, the Secretary General and her staff, HR, finance and accounting, and amount to NOK 41.4 million in 2017.

NOTE 15

Related parties

For Norwegian People's Aid, the term related parties is defined to include only the Board of Directors, management and other employees, together with trade unions affiliated with the Norwegian Confederation of Trade Unions. In 2017, Norwegian People's Aid received NOK 13.5 million 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.

Oslo, 01.06.2018

Gerd Kristiansen Chairman of the Board

1st Deputy Chairman 2nd Deputy Chairman nestleder

Atle Høie

Line Hoaas Northern Region

Stein Guldbrandsen

Arild Berentzen

Tire Auton yer Stine Antonsen

The Norwegian Union of

Central Norway Region

South Western Region

South Eastern Region

Municipal and General Employees

Hilde Iren Dahle

Easterrn Region Rescue Committee

Live Kummen

Solidarity Youth

Central First Aid and

andle & Hand - too's hele

Per Øivind Eriksen

Mildrid Kvisvik

Camilla Lillevold-Øverås Employees' representative Employees' representative

Dag-Einar Sivertsen

Secretary General

First Aid and Rescue Youth

ANNUAL REPORT OF THE BOARD OF DIRECTORS 2017

Norwegian People's Aid is the humanitarian organisation of the Norwegian Confederation of Trade Unions (LO). Nationally and internationally, Norwegian People's Aid works to improve living conditions of vulnerable groups of people and to help bring about a fairer society.

 $Norwegian\ People's\ Aider\ is\ a\ membership\ organisation\ with\ four\ main\ priority\ areas:$

(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 organised into two core areas:

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

A large part of our activities in Norway is based on members' voluntary efforts. The first aid and rescue service constitutes important voluntary community involvement in national emergency response management. Nationally, Norwegian People's Aid is engaged in refugee and integration work and international work for solidarity. Internationally, as of 31st December 2017, Norwegian People's Aid was involved in 35 countries in Europe, the Middle East, Asia, Africa and Latin America, and is one of the world's largest organisations working with clearance of landmines and cluster munitions.

I ORGANISATION

Members and local chapters

At the end of the year, the organisation had 12,339 members in 111 chapters. 2,627 members were under 26 years of age (number of members relevant to amount of support from the Norwegian Ministry of Children and Equality).

The establishment of new chapters was a priority task throughout the year following a board decision.

Three chapters were established or re-established in 2017. They are NPA Hå, NPA Løren and surrounding area and NPA Orkanger.

Membership growth

Work to encourage membership growth was intensified in autumn 2017. During the last three months of the year, 900 new members were recruited to the organisation. For the year as a whole, 2017 returned membership growth of four per cent. National, regional and local activities have all been undertaken to encourage an increase in membership. This work is set to continue in 2018.

Composition and work of the Board of Directors

As of 31.12.2017, the Board had the following composition:

Chairman	Gerd Kristiansen	Eastern Region	Hilde Iren Dahle
1st Deputy Chairman	Elin Skovly	Central First Aid and	
2nd Deputy Chairman	Atle Høie	Rescue Committee	Live Kummen
Northern Region	Line Hoaas	Solidarity Youth	Philip Rynning Coker
Central Norway Region	Poyan Renani	First Aid and Rescue Youth	Håkon Førre Knudsen
Western Region	Jorge Alex Dahl	Employees' Representative	Camilla Lillevold-Øverås
South Western Region	Kristian Pettersen	Employees' Representativ	Per Øivind Eriksen
South Eastern Region	Stine Antonsen		

Collective members

Norwegian Union of Social Educatorsand Social Workers

Norwegian Transport Workers Union

Norwegian Union of Municipal and General Employees

Stein Guldbrandsen

The Board held four meetings in 2017, as did the Audit Committee. In addition, there were 11 meetings of the Executive Committee, which consists of the Chairman and the two Deputy Chairmen.

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

Administrasjonen

The Norwegian People's Aid Head Office is in Oslo. Henriette Killi Westhrin was appointed to the post of Secretary General following a decision by the Board on 2nd December, 2016 and took up the position in January 2017.

II RESULTS FOR 2017

Financial highlights

The Board has prepared the accounts for 2017 on the assumption that the organisation will continue to operate.

The annual accounts encompass the non-profit organisation known as Norwegian People's Aid, which is an association that does not have economic gain as its purpose. The annual accounts do not reflect the local chapters' accounts. The activities result for the year amounts to NOK -18.9 million as opposed to NOK 54.5 million in 2016. Funds acquired last year came to NOK 1,008 million as opposed to NOK 1,246.5 million in 2016.

The activities result of NOK -18.9 million was allocated as follows: NOK -13.6 million from assets with externally imposed restrictions, NOK -1.1 million from assets with internally imposed restrictions, and NOK -4.2 million from other equity. As of 31.12.2017, total assets amounted to NOK 237.6 million as opposed to NOK 256.5 million in 2016. Other equity as of 31.12.2017 amounted to NOK 199.2 million as opposed to NOK 203.4 million in 2016.

Settlement with the American authorities

In the autumn of 2017, Norwegian People's Aid was informed by the US authorities that we were being investigated for breach of an agreement. We then spent a lot of time procuring all the documentation of our work as requested by our American donors.

The background of the case was an emergency relief contract for South Sudan that Norwegian People's Aid signed with the American Agency for International Development, USAID, in 2012. In relation to this contract, we also signed a declaration that, over the preceding 10 years, we had had no form of collaboration or linkage with persons, organisations or states that were on USA exclusion lists. The Norwegian People's Aid interpretation of this declaration was that it only applied to countries and projects where USAID funds were used. USAID had a different interpretation, however, and was of the opinion that the obligation applied to all Norwegian People's Aid operations, including those financed by other donors.

During the 10-year period concerned, Norwegian People's Aid assisted Norsk Hydro with explosives clearance work in connection with a seismic project in Iran and one Norwegian People's Aid partner organisation undertook courses in human rights and democracy for young people in Gaza. These projects were financed by Norsk Hydro and NORAD respectively. Neither project received any funding from USAID.

USAID's control body, OIG, was of the opinion that Norwegian People's Aid, in signing the declaration, had broken the law under the False Claims Act, and reported the matter to the Public Prosecutor in New York. The case between OIG and Norwegian People's Aid was based on an alert raised by the Zionist Advocacy Center Inc. (TZAC) in 2015. TZAC is a one-man organisation run by New York based lawyer and Israel activist, Davis Abrams.

Norwegian People's Aid entered into a settlement with the American authorities involving the payment of USD 2,025,000 for the negligent breach of one of the terms of the entered agreement with USAID in 2012. This is equivalent to around NOK 16 million. Norwegian People's Aid accepted payment of the settlement amount in order to bring the case to a close. It was adjudged to be too expensive and time-consuming to take the case into the American courts.

III National operations

As noted above, the core activities of Norwegian People's Aid are divided into two main areas: Fair distribution of power and resources and Protection of life and health. We work both nationally and internationally within the framework of these two areas.

Nasjonalt

Social inclusion and work with refugees See Annual Report page 8 First aid and rescue services See Annual Report page 11 National and international solidarity See Annual Report page 15

International operations

Democratisation and fair distribution See Annual Report page 17 Humanitarian disarmament See Annual Report page 20 Anti-corruption and whistleblowing See Annual Report page 22

IV PERSONNEL, HEALTH, SAFETY AND THE ENVIRONMENT

The decrease in the number of employees in Norway is chiefly on account of the closure of refugee reception centres. At the end of 2017, Norwegian People's Aid had around 2,300 employees, of which 143 were employed at Head Office and the regional offices, 26 were employed at refugee reception centres, 93 were employed abroad under contract from Oslo and around 2,000 were locally employed in projects abroad.

Sick leave in 2017 amounted to 3.9 %, a decrease of 0.5 % on the previous year. Sick leave for women was 5.37 %, and for men 2.01 %.

No serious injuries or accidents involving employees in Norway were reported in 2017. Humanitarian disarmament reported three accidents during the year, all linked to the clearance of landmines and cluster munitions. Two of the accidents occurred in Lebanon, the third in Tajikistan. None of the accidents led to loss of life.

Norwegian People's Aid entered a contract with International SOS (ISOS), replacing the previous contract with SOS International. Through collaboration with ISOS, Norwegian People's Aid gains access to extensive information and training opportunities linked to travel and security. The agreement ensures that employees both at Head Office and in the individual programme countries will receive better, more up-to-date responses to questions and challenges related to security and health in connection with making plans, preparing for travel and in the event of crisis. This support encompasses all countries and is available 24/7 throughout the year.

V GENDER EQUALITY AND INCLUSION

The gender balance at Head Office, regional offices and refugee reception centres is weighted towards women (53.8 % at Head Office/regional offices and 65.4 % at refugee reception centres). In the international portfolio, there is a majority of men (77.4 %). The Board consists eight women and nine men.

The age of staff members ranges from 23 to 70 with most in the 40-49 age group. The average age is 44. Women employees are generally somewhat younger than male employees.

The number of employees from immigrant backgrounds declined a little in 2017, largely owing to the closure of refugee reception centres. Of those working abroad, only 11 of 93 employees working under contract from Oslo were Norwegian citizens. This is a decrease on the previous year.

The organisation's personnel policy aims to ensure equal rights and opportunities for all irrespective of gender, age, ethnicity or any disability. This is attended to through recruitment processes and the day-to-day management of Norwegian People's Aid.

VI EXTERNAL ENVIRONMENT

The operation of Norwegian People's Aid in Norway to a small extent affects the external environment. In our cooperation with partners in international work we nevertheless make a positive contribution to the external environment by removing landmines, bombs and other explosive materials that prevent development and maim and kill people. The work of Norwegian People's Aid against nuclear weapons, both directly and through cooperation with ICAN, is work aimed at preventing the especially grave environmental consequences that the use of nuclear weapons or nuclear accident may involve.

VII ETHICAL STANDARDS FOR PURCHASES, INVESTMENTS AND MARKETING

The Board of Norwegian People's Aid adopted revised *Ethical standards for purchases, investments and marketing* in 2013. These standards were updated in 2016. The standards are used in the global monitoring of partners to meet ethical requirements and conditions relating to employees' rights, human rights, respect for the environment and combatting corruption. The standards rely in part on ILO and UN conventions and Ethical Trading Initiative standards as well as on the principles of Norwegian People's Aid. Updated procedures are implemented globally for all Norwegian People's Aid operations.

VIII FUTURE PROSPECTS

The situation involving few asylum seekers arriving in Norway seems set to continue in 2018 and the tightening of restrictions adopted is an important part of the government's immigration policy. This has considerable consequences for our refugee reception operations in Norway, and as of 1.7.2018, Norwegian People's Aid will only be operating one refugee reception centre. The main purpose of current integration policy is to succeed with those people who have already received residence permits and are settled in Norway. This gives us the opportunity to direct our Social Inclusion and Work with Refugees activities towards the important challenges in integration today. A secondary strategy for this work is currently being developed.

In many countries, the situation for civil society has worsened significantly. People's right to organise themselves and fight for their rights is part of a downward global spiral and 'the shrinking space' has become a familiar international term. In many countries, such as Honduras and Cambodia, for example, and to an increasing degree, we are obliged to adjust our programme work away from an emphasis on political results and organisational building towards increased protection of organisations and their room for manoeuvre in society. This work is no less important, and to fight the trend and acquire financing for this work, it is important to work for increased awareness of these challenges.

Our humanitarian worked has reached a natural ceiling in the sense that we continue to work in the countries where we are already present with long-term development goals. If the scope of Norwegian People's Aid humanitarian work is to increase, capacity at Head Office must also be expanded.

Norwegian People's Aid intends to establish more local chapters and increase recruitment of members in the years to come. The organisation will pursue clearer, more targeted efforts on social inclusion of refugees and immigrants. We will develop our role of political activist in those areas where Norwegian People's Aid focusses its attention, both in Norway and in the rest of the world. Where our first aid and rescue services are concerned, processes concerning profiling, professionalism, training culture and growth are set to continue. Norwegian People's Aid is in a period of very positive development and will continue to contribute to a knowledge based, quality assured rescue service in the years to come. Where first aid is concerned, we will have finally established arrangements for emergency response ambulances and acute assistance within just a few years. This will mean a considerable renewal in our collaboration with the health service.

In the years to come, Norwegian People's Aid ambition is to become a world leader within the field of Protection of civilians from explosive weapons. We are concerned to witness a 38 % increase in civilians killed by explosive weapons from 2016 to 2017. In Syria, Yemen and Iraq alone, over 17 million people have been driven to flight from armed conflict. We see, moreover, an enormous and increasing humanitarian need as a consequence of the use of explosive weapons (including improvised mines) in densely populated areas and a lack of respect for international humanitarian law and human dignity. Norwegian People's Aid shall thus work to strengthen international norms and regulations for the protection of civilians. Norwegian People's Aid will assist countries to fulfil their obligations under the cluster munitions and landmine conventions and with the securing and destruction of weapons stockpiles that may represent a threat to civilians. At the same time, our work on the ground (in countries such as Iraq, Palestine and Syria) will continue to build local resilience through our *Conflict Preparedness and Protection programme*.

The use of nuclear weapons is a global threat. In 2017, saw tremendous progress in the work against nuclear weapons when the UN adopted a ban on nuclear weapons and ICAN won the Nobel Peace Prize. Norwegian People's Aid has been a central contributor to this work and will continue to be an active driving force in the years to come.

Our collaboration with the labour movement has been strengthened in recent years and cooperation with the trade unions will be given even higher priority in future. In agreements entered into with the unions, emphasis is given to political collaboration on specific issues, the development of organisational cooperation and financial support of Norwegian People's Aid projects. The ground has been well prepared for further political and organisational cooperation. Work with strengthening the members organisation will also be given high priority during the current General Assembly period.

Risk

The Board maintains continuous focus on financial developments and stresses the importance of the organisation having adequate management and reporting systems. Sound governance systems for the management of budgets and prognoses are in place. These are subject to constant improvement. The Board places high priority on internal control and this is followed up by the administration.

Operational risk

Work with adequate security systems for our activities must be developed further. The contexts within which we work become ever more complicated, and Norwegian People's Aid must have the flexibility and capacity to deal with these challenges.

Humanitarian explosives clearance entails high risk. Such activity is regulated by international standards and is therefore readily measurable. There is also risk associated with the new, stricter donor regulations, leading to closer monitoring from donors and investigation from the media and special interest groups. This means that Norwegian People's Aid must have the necessary capacity for follow-up and quality assurance as well as the competence for this work (lawyers and other administrators).

Norwegian People's Aid First Aid and Rescue Service is a visible part of our activities. The quality of the work performed is important for the organisation's reputation as a reputable, professional body and the incorrect treatment of patients, for example, could damage our reputation. All operations involving patients and rescue entail a certain risk. At times, we are called in for missions that entail high risk to life and health. This is particularly the case in relation to difficult terrain in demanding weather conditions or searching for persons who are psychologically unbalanced. We work to manage this risk by means of training, practice, routines and sound leadership.

Financial risk

First Aid and Rescue Youth

Norwegian People's Aid wishes to accept as little financial risk as possible. The organisation has internal procedures for the allocation of currency gains to the various projects. As part of our currency management, donor funds are held in the donor's currency until they are transferred to the programmes. Contracts with local Norwegian People's Aid partners in relation to international development cooperation contain clauses to avoid currency risk. Norwegian People's Aid has no loans to external creditors and limited exposure in the stock market.

Oslo, 01.06.2018 Atle Høie Line Hoaas Chairman of the Board 1st Deputy Chairman 2nd Deputy Chairman nestleder Northern Region Stein Guldbrandsen Arild Berentzen The Norwegian Union of Central Norway Region South Western Region South Eastern Region Municipal and General Employees Hilde Iren Dahle Philip Rynning Coker Easterrn Region Central First Aid and Solidarity Youth Rescue Committee Mildrid Kvisvik Camilla Lillevold-Øverås Per Øivind Eriksen FO NTF Employees' representative Employees' representative Henriette Killi Westhrin

Secretary General



Statsautoriserte revisorer Ernst & Young AS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Norsk Folkehjelp

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Norsk Folkehjelp, which comprise the balance sheet as at 31 December 2017, the activity based income statement and cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Organization as at 31 December 2017 and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

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

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

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.



Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (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.

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

Opinion on the Board of Directors' report

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



Opinion on registration and documentation

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

Oslo, 4 July 2018 ERNST & YOUNG AS

Tommy Romskaug State Authorised Public Accountant (Norway)

(This translation from Norwegian has been made for information purposes only.)



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UAVHENGIG REVISORS BERETNING

Til styret i Norsk Folkehjelp

Uttalelse om revisjonen av årsregnskapet

Konklusjon

Vi har revidert årsregnskapet for Norsk Folkehjelp som består av balanse per 31. desember 2017, aktivitetsregnskap og kontantstrømoppstilling for regnskapsåret avsluttet per denne datoen, og en beskrivelse av vesentlige anvendte regnskapsprinsipper og andre noteopplysninger.

Etter vår mening er årsregnskapet avgitt i samsvar med lov og forskrifter og gir et rettvisende bilde av organisasjonens finansielle stilling per 31. desember 2017, og av dens resultater og kontantstrømmer for regnskapsåret avsluttet per denne datoen i samsvar med regnskapslovens regler og god regnskapsskikk i Norge.

Grunnlag for konklusjonen

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

Øvrig informasjon

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

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

Ledelsens ansvar for årsregnskapet

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

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

Revisors oppgaver og plikter ved revisjonen av årsregnskapet

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

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

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

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

Uttalelse om øvrige lovmessige krav

Konklusjon om årsberetningen

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

Konklusjon om registrering og dokumentasjon

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

Oslo, 19. juni 2018 ERNST & YOUNG AS

Tommy Romskaug statsautorisert revisor

Uavhengig revisors beretning - Norsk Folkehjelp

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