



**Brunstad**  
Christian Church

# ANNUAL REPORT 2020

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# About Brunstad Christian Church

01

- A Christian church with Norwegian origins and an international presence
- Started in Horten, Norway in 1898, with Johan Oscar Smith's conversion
- Has approximately 8,900 members in Norway, and in 2020, more than 60% are under the age of 30
- The Norwegian organization has its administration and headquarters in Moss, Norway
- In 2020, the BCC Assembly of Representatives resolved to establish an international federation and renew the organizational structure

The name Brunstad Christian Church (BCC) is often used collectively for the people and organizations that adhere to the same Biblical teachings that Johan Oscar Smith converted to. They are connected by international TV broadcasts and conferences hosted at Brunstad in Sandefjord, Norway, but historically, the church has existed without an international structure until now.

This report covers the Norwegian association that for many years has been the principal actor of the international church. The nonprofit association is registered in Norway with organization number 979 961 073. The report provides insight into how BCC in Norway works to promote its Christian objectives. This is achieved by facilitating active ministry and meaningful fellowship for fellow believers in Norway and all over the world.

The main areas of focus in 2020 were mission work, online conferences, media production and support for local churches. You can read more about these in the following report.

BCC, along with fellow believers and affiliated organizations in other countries, wants to contribute positively to the communities it is a part of. In the last 20 years, BCC has undergone rapid development in terms of finances, membership numbers and professionalization. In 2020, the church took the first steps from being a Norwegian association to establishing itself as an international federation. More information about this can be found in the BCC federation's annual report.

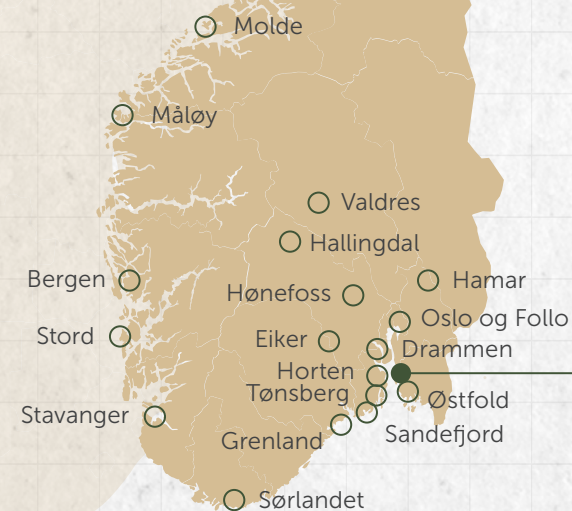
*In Norway, 19 local churches are affiliated with BCC through shared objectives. The local churches are independent legal entities responsible for their own operations and finances.*

## BCC's objectives:

**BCC works for the gospel to reach the entire world, so that all people can become disciples, and can learn to do what Jesus has commanded.**  
(Matthew 28:18-20)



**BCC's head office is located in Moss, Norway.**





# From the Board

02

**2020 became an unusual year, when the Covid-19 pandemic made it necessary to change all plans. Meanwhile, renewal and digital development generated international enthusiasm in BCC. Assisted by technology, churches across international borders were connected in a completely new way.**

Having an organization capable of rapid changes turned out to be a contributing factor in turning the difficult situation created by the Covid-19 pandemic into something positive for the church. This year, we must extend a special thank you to our donors and volunteers, who did not reduce their donations and efforts, but continued to support our objectives.

BCC's income comes mainly from donations made by individuals, organizations, and businesses. We also receive grants as a religious community. In this annual report, you can see where the donations come from and how BCC manages these donations and grants to further our objectives.

## Conferences moved online

The world shut down in March 2020, necessitating the cancellation of all conferences through the end of year, and creating a need to make rapid changes to BCC's plans. The international conferences are BCC's most important arena for ministry and fellowship, and are therefore given high priority.

The expertise built up in BCC Media over the last several years became an important asset, and ultimately, the shutdown resulted in both creativity and innovation. In record time, dedicated staff and volunteers built a studio that connected local churches around the world virtually for the Easter holiday in April.

A renewed, online conference program was the result of these innovations and solutions, and many volunteers mobilized to help with technical support and translation. The conferences in 2020 had an international flavor, which greatly enriched the BCC community. Fellow believers from around the world felt as included in the conferences as those from Norway and Europe.

## Renewal of the organizational structure – entering into an international federation

For several years, BCC has worked with developing renewed bylaws and organizational structure. The transition of BCC into an international federation will continue in the coming years, and will ensure that BCC remains a church for those who wish to participate actively in fulfilling Jesus's Great Commission throughout the world.

The first step of the reorganization was taken in 2020, when the media section was separated from BCC and re-established as an independent organization in the BCC federation. As part of this change, the Assembly of Representatives also decided to provide BCC Media and the newly founded BMS International with financial support for start-up and future activities. These resolutions resulted in a deficit in the association for 2020 because parts of BCC's operations and assets were transferred to new organizations in the federation. Meanwhile, these resources are

retained within the federation, where they are managed in accordance with BCC's objectives. The other financial results are satisfactory and are consistent with planned budgets.

## Criticism for better or worse

Although we experienced a year of great commitment and change in our church internationally, BCC simultaneously faced massive media coverage and public criticism in Norway. This coverage affected those with operational responsibility, but also the many thousand Norwegian members. The media attention around BCC reached its peak in the second half of the year, when the TV documentary program NRK Brennpunkt (Focal Point) discussed BCC in the series "God's Chosen." BCC disputes substantial parts of the content in the documentary, and documentation also proves that many of the documentary's allegations are incorrect.

In addition, BCC spent considerable resources on uncovering the consequences

of an influence operation against BCC, which was conducted by the now defunct organization PSY-Group.

Justified criticism can lead to change and improvements, but unfair criticism and misinformation can be both harmful and destructive. BCC will therefore continue to actively document what is true and correct in matters involving our operations.

## A unique year that gave future direction

BCC would like to thank all its employees and the volunteers who made such extraordinary efforts in 2020. Without their enthusiasm and commitment, we would not have had all those fantastic experiences through the online broadcasts.

A big thank you is also extended to all of you who have shown care and consideration for the members in the many local churches, both through practical assistance, encouragement and prayers. You have demonstrated Christianity in practice – and that is what we work for.



Board Member  
Finn Å. Ødegård



Chairwoman of the Board  
Berit Hustad Nilsen



Board Member  
Trond Eivind Johnsen



## Key figures

In 2020, BCC held 213.3 MNOK in funds raised towards its objectives. Of this, donations and grants from private donors and affiliated organizations accounted for around 67%. Due to the Covid-19 pandemic, there was a sharp decline in income from operational activities in 2020, as there were no participation fees for BCC's conferences and events for large parts of the year.

BCC received a total of 11.7 MNOK in public grants. Furthermore, the association was reimbursed 8.3 MNOK under the VAT compensation scheme for non-profit organizations. BCC did not receive any public grants or compensation in connection with the Covid-19 pandemic in 2020.

Funds spent on operations totaled 297.5 MNOK, which resulted in an operating loss of 84.2 MNOK. The reason for this deficit is the commencement of restructuring to a federation model, where parts of BCC's activity and balances were transferred to new organizations within the federation.

As part of this development, the BCC Assembly of Representatives approved a substantial grant of 94.2 MNOK to BMS International, the federation's new mission organization. Furthermore, BCC Media was separated into a separate foundation within the federation and received 27.4 MNOK in transferred amounts. Assets are therefore retained in the federation, and remaining financial results are satisfactory and in line with planned budgets.

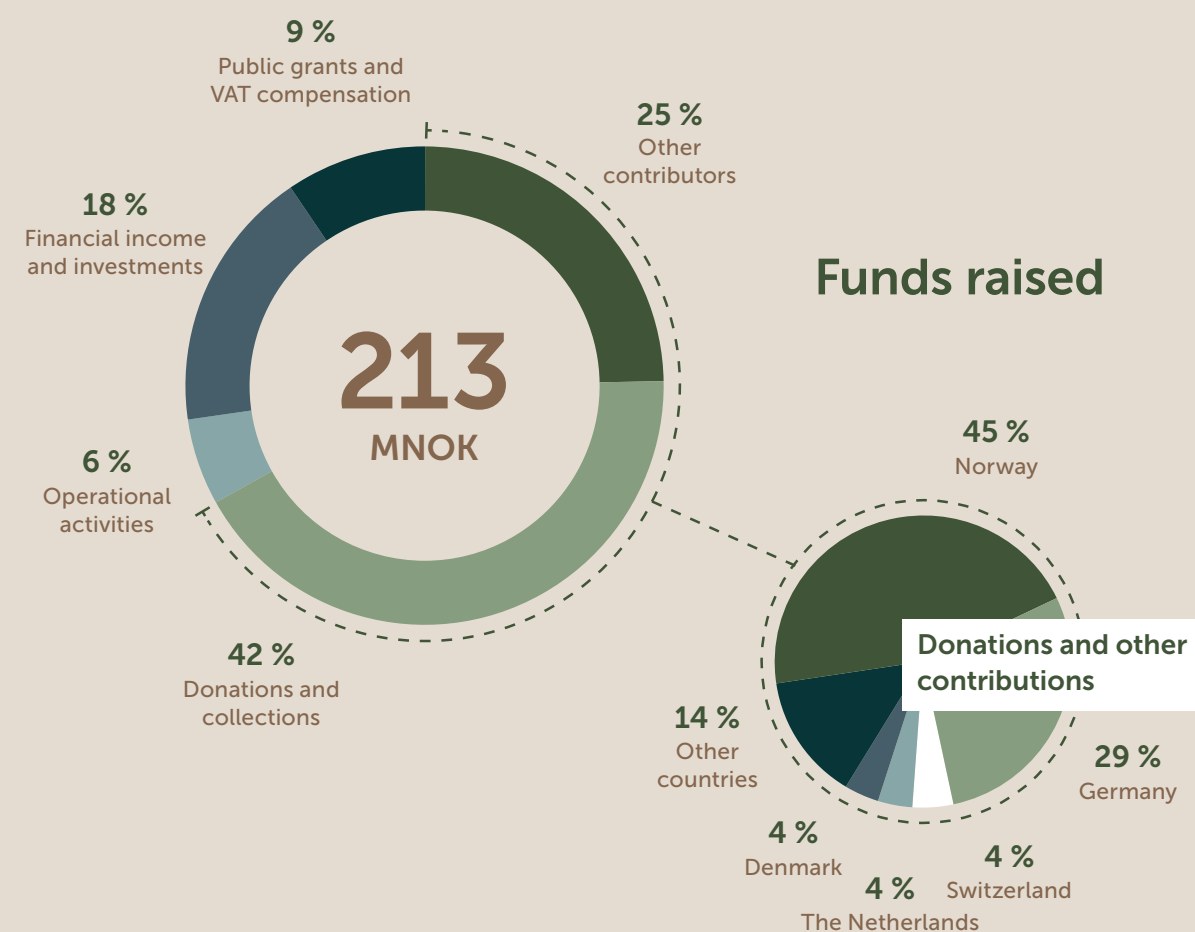
### Equity and Fund

Book value of the association's net assets is 891.6 MNOK at December 31, 2020. Of this, 737.9 MNOK is allocated to a separate fund, which has internal restrictions and is kept separate from operational finances. The size of the fund is affected by the abovementioned grants to international media and mission activities in 2020. In line with this, the fund's return was used as a grant to BCC Media in 2020. In addition, a part of the fund was given as a grant to BMS International. At the end of 2020, the BCC Fund amounted to 738 MNOK.

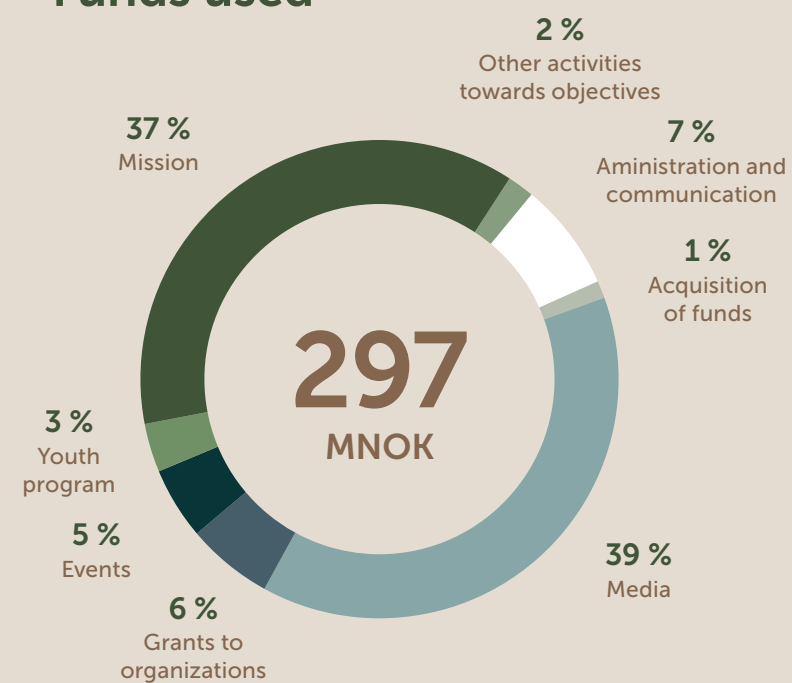
BCC FUND:  
**738**  
MNOK



return  
3,33 % ▲



### Funds used





# Organization and Management

BCC has three governing bodies: the Assembly of Representatives, the Elders, and the Board.

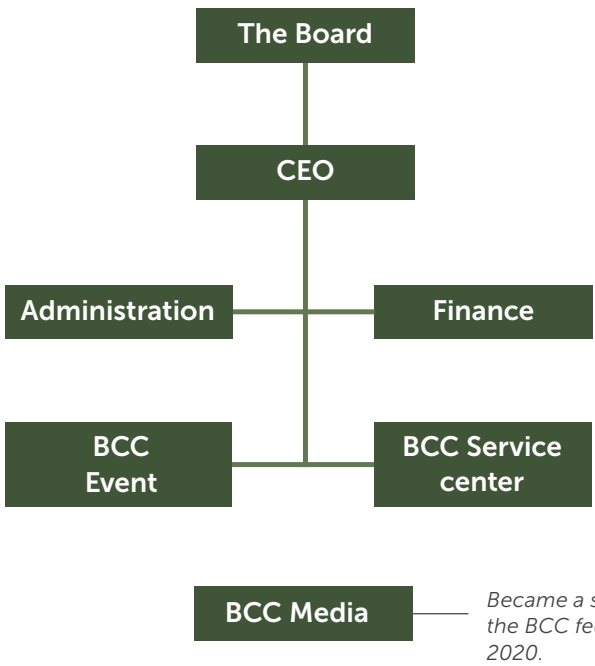
In 2020, the Assembly of Representatives re-elected Berit Hustad Nilsen and Finn Åge Ødegård as BCC board members, and elected Trond Eivind Johnsen as a new board member. Tore Aslaksen resigned from the board at his own request.

### Administration

BCC is headquartered in rented offices in Moss, Norway. In 2020, the organization had 81 employees, divided into BCC's administration and finance department, the events department, and the service center.

Furthermore, a large proportion included employees of BCC Media, who were employed by the association until the media department was separated into a separate organization in the last quarter of 2020.

Day-to-day operations are organized under the CEO, who reports to the Board.



### The Assembly of Representatives

- Consists of representatives from Norwegian local churches, and elected representatives from abroad
- The supreme body in all matters that do not fall under the authority of the Elders, i.e. all practical, legal and financial matters
- The granting authority for the organizations in the BCC federation; allocates funds to promote BCC's objectives
- Can pass amendments to the bylaws

### The Elders

- The church's spiritual and visionary leadership, central to the church's commission
- Responsible as stewards of the church's doctrine and for the Christian content in church events and other productions
- Host annual gatherings for BCC elders from local churches in Norway and other countries

### The Board

- The BCC Board is responsible for the day-to day organization of the association's operations
- Manages the funds granted by the Assembly of Representatives in accordance with BCC's objectives
  - Manages BCC's properties and assets



## From the Elders

04

**As I look back on the past year, one Bible passage in particular comes to mind. Paul writes in his letter to the Romans: "For we know that all things work together for good to those who love God, to those who are the called according to His purpose." (Romans 8:28)**

None of us could have ever imagined that the year 2020 would be what it became. For the first time since World War II, we had to cancel the annual Easter conference. Neither could we go through with the summer conference, held every year since Brunstad was bought in 1956. This was very strange for us, who love coming together around God's Word. In particular, this was a challenging time for many young people.

However, what often seems difficult or negative for us can become a blessing when we love God. I therefore laid hold of faith that this year would become a blessing to the church; that God would pull His strings and make this a gift for the ones who believe. And precisely during this period we witnessed that love makes us creative.

### **Renewal as a digital church**

Friends all over the world were invited to share ideas and thoughts on how we could meet in new ways. BCC's media department immediately started working on new technical solutions and we experienced that the world opened up again, in a new way. Never in history have our conferences been as international and diverse as in the past year. We watched each other's messages, testimonies, and songs on screen, and

photos and messages were shared before and after the online meetings.

The preaching of the Word brings us together, and even though there is a great physical distance between us, we have been brought closer together in many ways. We realize that we need one another, and we experience a sense of community across borders, ethnicities, gender, and culture.

We are also happy that the youth were able to conduct their events online, and through smaller local gatherings. It has been touching to see how youth workers and mentors provided such wonderful activities despite great limitations.

### **A renewed structure that supports the missionary work**

In the years to come, BCC will strengthen its missionary work. Therefore I am happy with the direction that has been chosen with the establishment of the BCC federation. The Assembly of Representatives, which has been given an important responsibility, also wants to get more women involved, which is very positive. BCC should be a good environment for members, and needs to be an orderly, trustworthy church that meets the demands and expectations that society places on us.



I am thankful for the excellent cooperation and division of responsibilities between the spiritual and practical leadership, and that we share a mutual trust and respect. Personally, I still want to be of help to people who long to hear the Gospel. In the years to come, I want to spend my time on teaching of the Way that Jesus opened, and on the church's conferences and events.

### **We look forward to being together again**

There is no doubt that many of us look forward to being able to meet again in person at conferences, as we feel the need to be together and strengthen one another in our faith. It is especially important that children and young people have

opportunities to meet, with a variety of activities they enjoy. This is important locally and nationally. In addition, the church has good facilities for activities during our international conferences.

For many years, we have worked to have good facilities for this purpose, so that those who are growing up will feel loved, prioritized and included. This is something we also want to prioritize in the time ahead – we want those who wish to be part of BCC to have the opportunity to have a place to stay when we meet for conferences, for children, youth, and the elderly.

On behalf of the BCC Elders,  
*Kåre J. Smith*



# Important resolutions in the Assembly of Representatives

05

Every year, BCC's budget and annual accounts are presented for approval at the meeting of the Assembly of Representatives, where all Norwegian churches, as well as several foreign ones, are represented. In addition, the Assembly ratifies amendments to the bylaws and other major decisions.

## 2020: NEW ORGANIZATION AND UPDATED BYLAWS

2020 was an important year, with the Assembly making several revisions to the bylaws. The amendments are the result of a long and thorough process, which started in 2016. The bylaws have otherwise remained largely unchanged since 1998. The purpose of the changes is to organize BCC in an

efficient model well suited for its combined international operations, and to provide better conditions to fulfill the demands and expectations placed on Christian faith communities today.

Four Assembly meetings for BCC were held in 2020; first in April, then in July, November and December. Due to the ongoing pandemic, all meetings were held online.



## April:

During an extraordinary meeting in April, the Assembly of Representatives adopted the first phase of amendments to the bylaws. As part of the renewal of BCC's organization, the composition and procedural rules of the Assembly of Representatives were described and clarified. Each Norwegian local church will have at least two representatives, as well as a certain number of representatives from churches abroad.

## July:

In July, the Assembly of Representatives approved further amendments to the bylaws. The Assembly's role as the supreme body in all practical, legal and financial matters, and as the granting authority for the BCC federation, was strengthened. The Elders' role is to be the supreme authority in spiritual matters, and to be responsible for managing the church's teachings and the Christian content of its events.

The Assembly also decided to establish a secretariat, which will look after the interests of the federation and the Assembly between Assembly meetings. Members were elected to the nomination committee, which proposes candidates for boards and other positions in the federation. Furthermore, a resolution was made to separate BCC's media activities into a new organization, bcc.media foundation, which was admitted to the federation.

Before being split out, BCC's media department was the largest in terms of employees in BCC. Continued financing was secured by grants by the Assembly of Representatives.

## November:

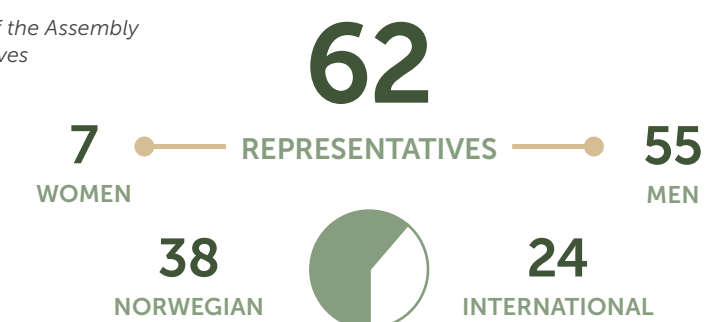
During the meeting in November, the Assembly decided to admit BMS International, a newly established mission organization, as a member of the federation. The organization aims to efficiently manage an important part of the international mission activities within the BCC federation. In accordance with the BCC fund's mission objectives, up to 100 MNOK was allocated for investment and management of mission activities in countries with low purchasing power.

## December:

In December, the Assembly approved BCC's budget for 2021, reviewed and accepted proposals for the third phase of amendments to the bylaws, and adopted updated bylaw templates for its Norwegian congregations.

The Assembly further established an independent member and whistleblowing committee, and elected its members. The whistleblower system was described in the revised bylaws, to ensure that cases are properly handled, by orderly, independent case processing, in accordance with member regulations.

Composition of the Assembly of Representatives





## BCC events: Conferences are the heart of church life

06

Since BCC's beginnings, conferences have been important arenas of spiritual replenishment and Christian inspiration for its members and congregations.

In a normal year, BCC holds a minimum of seven international conferences, attended by fellow believers from around the world. Each event has between 3,000 and 11,000 registered attendees. The Easter and summer conferences are usually the ones with the highest attendance. Since 1956, the location for all the annual conferences has been at Brunstad in Sandefjord, Norway, where the Oslofjord Convention Center conducts its activities today.

These are large, important events for BCC and for attendees, and is planned and managed by an events department in BCC. This includes everything from program, registration and crew, to catering, customer service and communications. The events department also assists Brunstad Youth Club in planning and coordinating four annual Christian camps.

Attendance fees, which finance events and conferences, fell dramatically because of cancellations due to Covid-19 in 2020.

Nevertheless, expenses continued to accrue for the rental of premises, equipment and staff for the online conferences and broadcasts for the rest of the year. An extraordinary collection drive helped raise money to cover these costs. Contributions from fellow believers and affiliated congregations in Norway and abroad showed enthusiasm for connecting online.

At the beginning of 2020, the events department had 13 employees, but most were laid off when the conferences were cancelled indefinitely from Easter. Some were transferred to other BCC departments, where they focused on the new online conferences.

At the end of 2020, the events department had a small staff of four employees who assisted with the implementation of online conferences. The department also worked with organizational structure and strategy for future events, and prepared for an impending department restructuring in 2021.



*The international women's conference was the only normal event BCC organized in 2020. It was held in March, just before the Covid-19 pandemic shut down the world.*



## A year's events went online

07

When the pandemic hit Norway, expertise that already existed in BCC came in useful. Instead of planning large, international conferences, the organization completely changed its direction in the space of a few weeks.

**Online church:** The online Easter conference brought local congregations from across the world together virtually for the first time. In the studio, new communication techniques were used to stream preaching, singing and music from every corner of the globe.



A new, interactive TV studio was designed and built, an associated mobile app was further developed, and new ways of hosting conferences were implemented.



The investment in digital productions continued throughout the year, and during 2020 a total of five online conferences were held. In addition, five youth camps were arranged, in collaboration with Brunstad Youth Club.



#### An international community

In a time when the Covid-19 pandemic isolated us locally, the online broadcasts still promoted fellowship internationally.

Despite closed borders and church buildings, the online broadcasts connected us in new ways, internationally. This revealed a diversity that greatly enriched the BCC community.

Volunteer involvement has become especially visible during the Covid-19 pandemic. Enthusiastic people around the world have contributed with content, technical support, music production and translation, so the gospel could reach children, youth and adults.



The summer conference became the largest online event, with a program for a full six days. The program also included local activities, creating a sense of community as far as the Covid-19 restrictions in each country allowed for.



# Media production in rapid development

08

In 2020, the Covid-19 pandemic led to a digital quantum leap for BCC’s media activities, ensuring that church life could continue online. During the year, BCC Media was re-established as an independent foundation in the federation, to facilitate fulfillment of its mission even better.

For several years, the media team worked towards its vision of being a vibrant and powerful Christian media center, through the development of content, technology and skills. At the beginning of 2020, it was BCC’s largest department.

### A changing world – BCC goes online

When the world shut down in March 2020, and all international conferences were canceled, BCC saw a need for new and creative ways to meet and therefore mobilized its media section. Together with help from many volunteers, BCC launched an online church concept at Easter.

In just three weeks, a new interactive TV studio was designed and built, and BrunstadTV’s mobile app was upgraded with new features allowing believers from everywhere to submit videos, images, or text and participate interactively in the broadcasts and experience being together online. BCC produced five online conferences in 2020 in addition to TV broadcasts from one traditional conference prior to the pandemic.

Later in the year, several thousand viewers watched weekly Sunday meetings on TV or online streaming, and for the first time fellow believers were able to participate with submitted text and video testimonies. The broadcasts became a unifying element

at a time when physical meetings were limited, and participants from different locations contributed content.

### Operation and organization

In August, Johannes Schmechel took over as CEO for BCC Media. Focus on online broadcasts and content for children, young people and adults also led to an increase in staffing. BCC Media had 62 employees as of December 31, 2020. BCC Media is also an approved training company in the field of media graphics, and in 2020 had two apprentices. In addition, several hundred volunteers contributed with content production, filming, and translation throughout the year.

As mentioned previously, in September 2020, BCC’s media activities were separated into a new organization: bcc.media foundation (BCC Media), which is also part of the BCC federation. BCC Media has a defined mission to convey the Christian gospel to the whole world using modern media technology. It is responsible for media productions at all BCC’s conferences.

Grants from BCC secured funding for the current year. Assets that previously belonged to BCC’s media department and subsidiaries were transferred in their entirety to the new media foundation.







#### ONLINE SUNDAY SCHOOL:

The children can learn about Jesus, the heroes of faith, and Bible stories.



#### ANIMATED SERIES FOR CHILDREN:

The Sunday school broadcasts feature two new animated series, with stories from the Bible and the life of Jesus.



**INTRO:** A TV series for children and young people between the ages of 11 and 14 dealing with relevant and Christian topics for this age group.



**ONLINE ACTIVITY CLUB:** In collaboration with the Activity Club organization, exciting films and fun activities allowed children to participate from home.



**WAITING FOR CHRISTMAS:** A Christmas program for the whole family with Christmas music and competitions. Practical examples and a new animated series are used to convey the Christmas gospel.

## Sunday School TV and focus on children

When the pandemic started, developing TV content for children became a top priority, because so many were prevented from meeting for Sunday school and other activities. Between March and December 2020, 17 Sunday school broadcasts were produced, in addition to special children's broadcasts during the online conferences.

As part of the TV initiative for children, several new animated series and programs have been launched for the youngest children, older children, and "tweens." The vision is for content to be communicated equally in all languages. Volunteers from many countries helped translate and dub the broadcasts in up to 21 different languages. More than 20,000 volunteer hours were spent on translation, writing subtitles, and dubbing of children's TV broadcasts.

Sunday school groups from across the world also contributed to the content production, and groups from the Netherlands, Germany and South Africa produced broadcasts, preparing varied programs with cultural elements.

#### Media resources for Sunday schools and parents

A new website for Sunday schools and parents, [kids.bcc.media](https://kids.bcc.media), was launched. The site, [kids.bcc.media](https://kids.bcc.media), contains animated films, TV shows, songs and other resources to convey the Bible's message to children in a simple, captivating way.

The website has been translated into 12 languages, and all TV productions for children are publicly available, so that it can be used in local Sunday school work worldwide, both inside and outside the BCC faith community.

In addition, the children's productions are available to everyone on [brunstad.tv](https://www.brunstad.tv) and our YouTube channels.

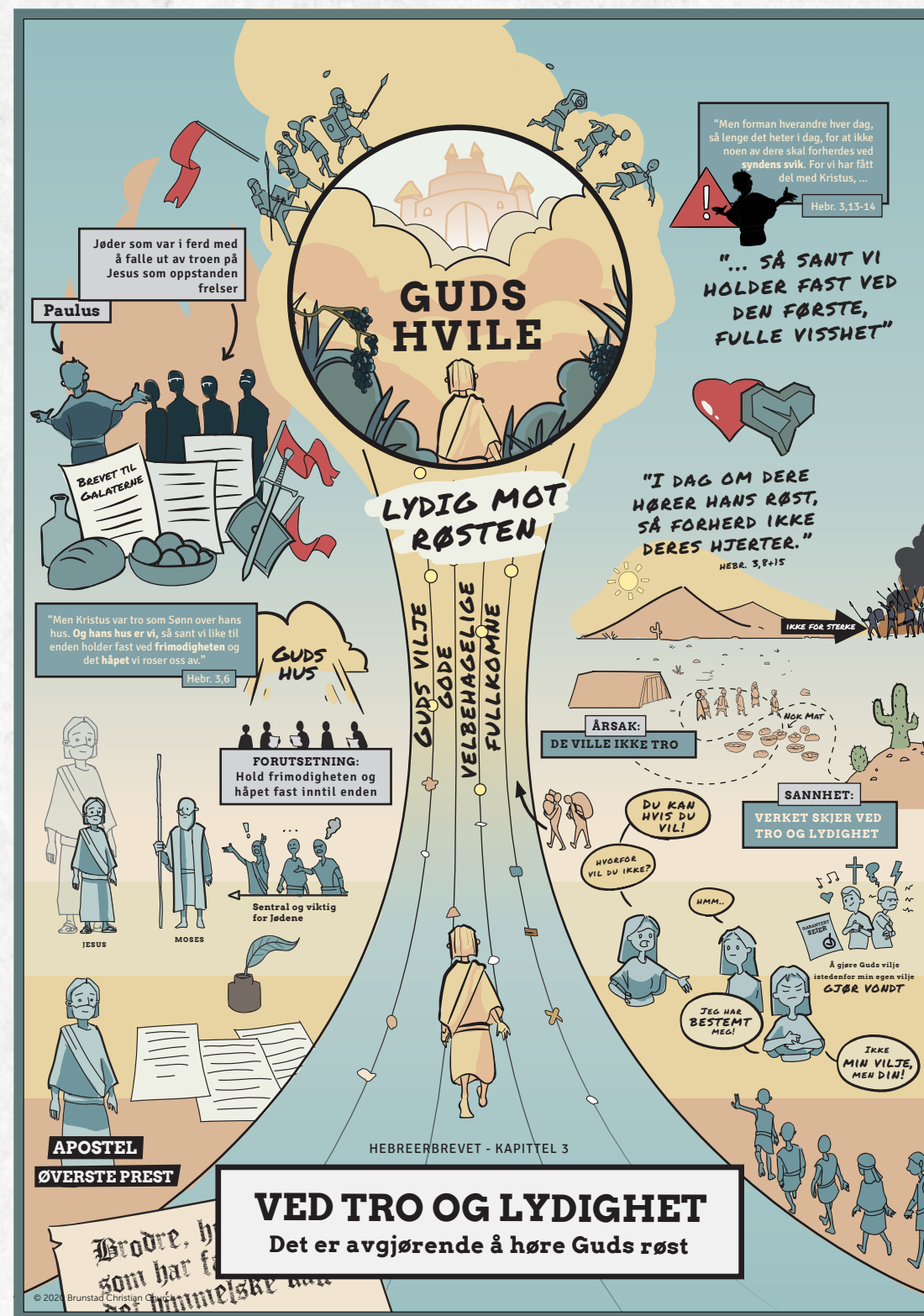


**17**  
SUNDAY SCHOOL  
BROADCASTS



**225**  
MINUTES OF  
ANIMATION





## Projects for youth

### Letter to the Hebrews:

At the beginning of the year, a major Bible project encouraged youth and adults to read and talk together about the letter to the Hebrews, which is perhaps one of the most intellectually challenging books in the New Testament. With the help of short animated films, assignments for viewers and a weekly podcast for each of the 13 chapters, the project succeeded in arousing the interest of young people and local Bible groups all over the world. The website for the project had almost 6000 visitors per day.

The focus on virtual Bible projects became even more relevant when the Covid-19 pandemic struck, and several similar concepts were well received by young and old.

**Words of Faith:**

This project engaged young people and focused on the legacy of messages and writings by Elias Aslaksen (1888-1976).

This included themed broadcasts followed by films, a website, posters and audio files. The website [words-of-faith.org](http://words-of-faith.org) had more than half a million page views during the period.

### "From Kåre to BUK":

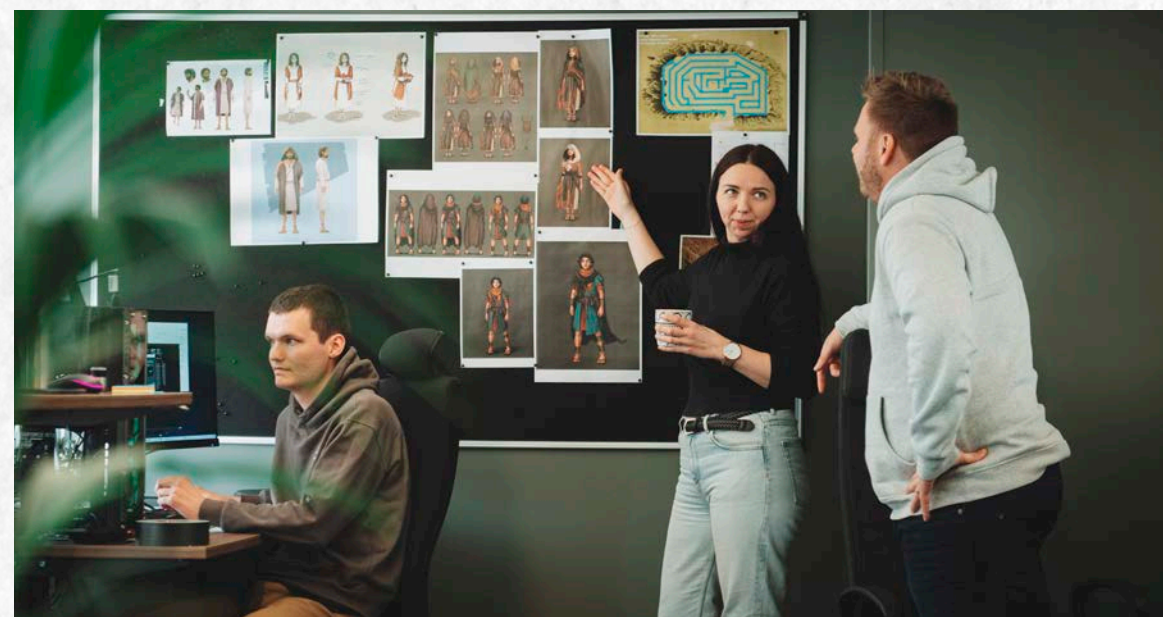
The podcast concept "From Kåre" expanded to include weekly TV broadcasts with spiritual edification, information, humor and competitions as an online option for youth groups while pandemic restrictions remained. This was a collaborative project between Brunstad Youth Club (BUK) and BCC Media, and connected youth groups on the same frequency internationally.

BCC Media also collaborated with BUK to organize five youth camps, which were conducted online in 2020. BCC Media assisted with content production, technical implementation of multi-camera productions, and distribution of the broadcasts to international viewers.

*Animation films and graphics illustrated each of the 13 chapters of the book of Hebrews in an easily understandable style.*



# BIBLE X



A complete 3D replication of Jerusalem in Jesus' day takes shape in Bible X

## Bible X – Reaching a new generation of Bible readers

**BCC Media has a grand vision and plan to invest substantially in youth content in coming years. In 2020 it tasked a new department called Bible X with developing innovative ways to explore the message of the Bible.**

How do you get today's youth to be interested in the Bible, as well as understanding it? With the motive to convey the Bible's message to young people innovatively, the Bible X department was established in 2020.

To reach new generations of Christians, it is necessary to meet them on the same playing field. One example is the rapidly growing world of gaming. Surveys from the USA show that 70% of American young people under the age of 18 play computer games. It is estimated that almost 40% of the world's population will be gaming by 2023\*.

### **A new, innovative game universe based on the Bible**

It started with the planned development of a 3D model of the Second Temple in Jerusalem during the time of Jesus for a live BCC Easter event. In its wake, a new, ambitious project was launched: the creation of a complete game universe based on the Bible.

Over the course of six months, a complete concept was developed, and over 5,000 hours were spent building a three-dimensional replication of the city of Jerusalem in the year 33 AD. Much work remains before the final launch, but in early 2022, the first version of the game will be ready.

### **Why are we doing this?**

We believe that spreading the Christian gospel on new platforms will make it living and interesting for the next generation, and also make it possible for more people to hear the gospel. Anyone interested in learning more about the Bible can take part in this experience.

Building a computer game may sound extraordinary, but in reality there are several good reasons to do so. By using the opportunities offered by modern technology, we can reach many new people with the Bible's liberating message.

Reliving some of the Bible's most important events interactively can make it easier to understand and reflect on the gospel. Players will have tasks to solve and not only experience Jesus' time and the people who lived then, but will have Bible stories explained and hear from Jesus personally what He meant in various situations.

\*[www.statista.com/statistics/748044/number-video-gamers-world/](https://www.statista.com/statistics/748044/number-video-gamers-world/)



# Support for local churches

09

**BCC actively supports local congregations in their operations, and manages this effort through a separate department. The BCC Service Center aims to facilitate, inspire and provide efficient, safe and legitimate church operations both centrally and locally.**

The department is a service provider to the local churches and offers services that include digital tools, consulting, and organizational measures. As of December 31, 2020, the department had 3.2 permanent positions. IT professionals and volunteers also assist on various projects.

## Online tools for operations

In 2020, the BCC Service Center developed several applications. One of these was an online handbook, which includes different guidelines for BCC's local churches. By collecting the information online, people in positions of responsibility can easily find the information they need on selected topics, in accordance with best practice for church activities.

The first part of the handbook was published last year. It reviews the topic of finance, and provides guidelines on financial management, as well as routines for accounting, auditing, budget work and annual meetings. During the coming year, the handbook will be expanded to include other, relevant subject areas.

In 2020, BCC's member registry moved to a newly developed online platform,

with a user-friendly interface and improved functionality adapted to current requirements. The service center manages the system and access, maintains privacy policies and provides general user support to local churches.

## Accounting and public support schemes

The service center offers annual accounting support to its local churches, providing quality assurance, and ensuring correct accounting in accordance with current legislation and reporting requirements.

The service center also reports member donations eligible for tax deductions and handles applications for relevant public grants to local churches and BCC. This includes:

- VAT compensation applications for volunteer organizations
- applications for state subsidies as a religious community, as well as reporting to the authorities

In 2020, BCC received public support for 8,726 people, based on the number of eligible members at the end of 2019.



*From a seminar for the local churches, before the Covid-19 pandemic moved all activity online.*

## Communication:

The service center handles and coordinates communication with members, local churches and others. They receive all inquiries sent to the organization, and messages that come via the member portal. In 2020, the service center received approximately 2,200 inquiries.



**The support function for local churches applies to these main areas:**

- Finance
- Organizational structure
- Legal
- Member and IT applications
- Member communications



## Organizations we support

**BCC's vision is for the Christian gospel to reach all nations, and that those who want to can learn to live according to Jesus' teachings. BCC financially supports church- and missionary work in several countries. Assisting organizations that contribute to fulfilling BCC's objectives is an important aspect of this support.**

### Support for missionary work on other continents

BCC has supported missionary work on other continents for many years. In 2020, the Assembly of Representatives passed a resolution to give financial support to the development and operation of mission centers in countries with low purchasing power, through earmarked funds for Brunstadstiftelsen (the Brunstad Foundation). This creates opportunities for preaching and church development around the world, according to the stated objective of spreading the Christian gospel to all nations.

The mission centers are located in South America, Africa, Eastern Europe and Asia. They have unique ownership and operating models, and the majority are ultimately owned by separate, non-profit organizations which share similar objectives as BCC. In the coming years, ownership will be collected into the new mission organization in the BCC federation which aims to efficiently manage future international missionary activities. The new mission organization therefore received a significant grant from BCC in 2020, which according to a decision made in BCC's Assembly of Representatives meeting in November, is earmarked for missionary activity in Africa. More information about this is available in the BCC federation's annual report.

### Bible instruction and youth programs

Part of the church's mission work includes support for international youth exchanges. The exchanges take place in different places, with varied organizations, but since 2002 it has been known as the A-team. On the A-team, peers from different countries get to experience a combination of work, Bible instruction and positive leisure activities, in a multicultural Christian community.

BCC provides grants for Bible instruction, faith education and activities on the A-team, largely through the Youth Activity Organization Worldwide. In 2020, Bible instruction classes were streamed online, with travel to various locations when and where possible, due to the Covid-19 pandemic.

The purpose of the Bible instruction is to give young people a good foundation for their Christian life, and knowledge of the church's basis of faith and history. At the end of the exchange year, many return to their homes with values, knowledge and skills that are of great benefit to both themselves and their local congregations. This focus on Christian youth exchange has therefore led to growth and healthy church development in many countries.





The Youth Exchange Program (YEP) is a program administered by BCC and aimed at young people from countries outside Europe and the EEA. Here, young people from other parts of the world can be part of the exchange and work for BCC's church operations and nonprofit projects in Norway. At the same time, they become part of the international community on the A-team through Bible instruction and leisure activities. In 2020, the YEP program had 20 participants, most of whom ended their stay during the summer. Unfortunately, BCC had to cancel the admission of new participants in the autumn of 2020 due to the Covid-19 pandemic.

#### **Stiftelsen Skjulte Skatters Forlag**

Skjulte Skatters Forlag is a publishing foundation originating from when Johan O. Smith first started the periodical Skjulte Skatter in 1912. The foundation's objective is to promote the Christian content and values that Johan O. Smith stood for, and has the task of managing and publishing the church's spiritual literature. The foundation publishes the periodicals Skjulte Skatter (Hidden Treasures) and Mandelblomsten

(Almond Blossom), the songbook Herrens Veier (Ways of the Lord), as well as a large body of other literature written in the years since 1912. The publisher works continuously to publish historical writings, and in 2020 opened an online store offering literature in several languages.

Helge Anker's Music Institute manages the church's musical heritage, which includes both old and new songs, and other musical works. The Institute also offers music education for young people, music production for BCC's conferences, and invests in local children's choirs, including a new online resource for children, choir leaders and parents.

BCC supports the foundation, and in 2020 increased its grant, earmarking funds for investment in music and children's choirs.

#### **Local churches**

In 2020, BCC approved grants to strengthen activities of local churches, earmarked for use by the end of 2023 for Christian activities.





# Other cooperating organizations

## Brunstad Youth Club (BUK)

BUK is a youth association of local clubs across Norway, and is part of the Christian youth work in BCC. Local groups arrange weekly activities for youth who are 13-18 years old, with young adults volunteering to act as mentors for the younger ones.

Volunteer work, community, equality and respect, based on the same beliefs and values as BCC, characterize BUK and its local clubs. Christian objectives are promoted through spiritual instruction, care work, and wholesome activities.

Four times a year, BUK invites local clubs to international youth camps characterized by diversity, a high level of activity and Christian content that inspires young people.

In collaboration with BUK, BCC provides spiritual instruction and media production adapted to the target groups.

In 2020, BCC had several major collaborative projects with BUK. The Elders, youth workers and volunteers contributed to edification and panel discussions in weekly TV productions and podcasts via BCC Media's channels. BUK's local teams organized group sessions with Bible readings and discussions on the topics. Throughout the pandemic year, a great volunteer effort helped maintain activities and gatherings, using online alternatives.



Aktivitetsklubben (Activity Club) is a Christian association that offers leisure activities to children between 6 and 13 years old, through 25 local associations in Norway. Aktivitetsklubben shares beliefs and values with Brunstad Christian Church, and aims to give children the opportunity to participate in various activities based on their wishes and needs, within positive, safe frameworks.



Xercize is a Christian volunteer association that organizes sports-related activities and competitions for children and youth through local teams throughout Norway. Xercize wants children and young people to experience the joy of solidarity and participation in a Christian community with the same basis of faith and values as BCC.



The association inspires and engages children and young people to develop musically and offers different types of music courses. This includes instrument lessons, songwriting and music production. MakeMusic shares beliefs and values with BCC.



BCC is a member of Frivillighet Norge (Association of NGOs in Norway), a collaborative forum for more than 300 member organizations. The association works to achieve a comprehensive volunteer policy nationally, and to ensure growth and development in volunteer work in Norway.



BCC is an observer member of Norges Kristne Råd (Christian Council of Norway), a community of Christian churches and denominations. We consider it important that there are networks who stand together around the Bible as a basis for faith and learning, in order to safeguard the Christian values in our society.



BCC is a partner with the think tank Skaperkraft, which aims to encourage reflection, contribute to public debate and stimulate community building. The think tank is inspired by classical Christian thought and the values of the Bible.



# Young members in the church

**BCC is a growing church, with a high proportion of young members: More than 60% are under 30 years of age. This characterizes our organization, and for many years, the church has prioritized building good frameworks for coming generations.**

Very many of BCC's young members remain in the church into adulthood. This is unique for our community, as research shows that the trend often goes in the opposite direction in Christian denominations. With so many children and young people in BCC, the older generation has taken on a special responsibility to facilitate future opportunities.

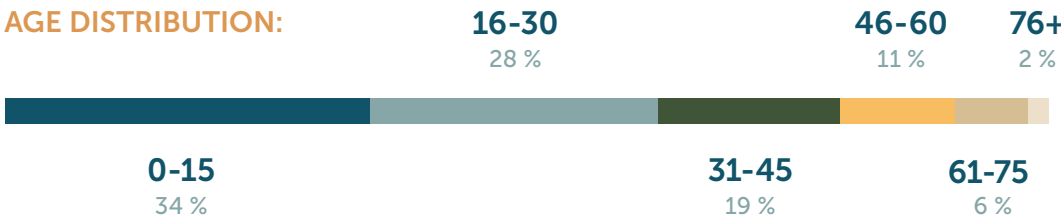
Our clear vision is that everyone growing up in our church can look back on a good time here, no matter what they choose later in life. It is, however, very gratifying to see that so many young members choose to remain in the church as adults.

In BCC, we believe this is due to the power of the gospel, which new generations continue to experience also works in their lives. It is faith in Jesus that unites us, and the call to follow Him as disciples is as relevant today as it was when Johan O. Smith began holding house meetings over 100 years ago.

BCC currently has many hundreds of young members who each week volunteer for wholesome activities, and contribute to fellowship in their local churches. Work in the church provides both happiness and inclusion, and through mentor training and tasks, the next generation learns to contribute to meaningful work for others. Children and young people are hereby offered good and varied activities in safe social networks.

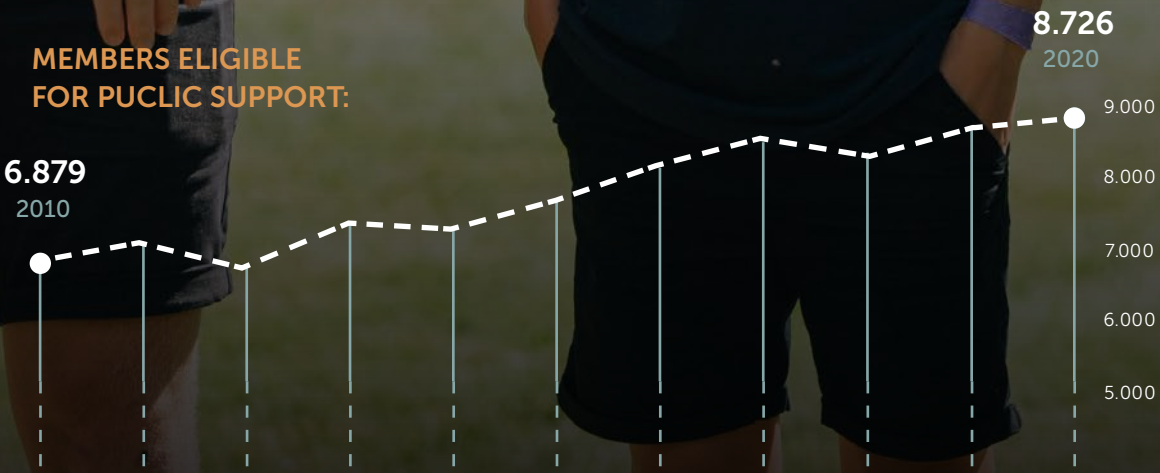
The investment in Brunstad Ungdomsklubb (BUK) has largely contributed to this focus. Enthusiastic mentors care for and follow up younger members in small groups, so that everyone feels seen and included. The international Christian camps that BUK and BCC organize together convey the Christian content to young people in ways they can understand and experience as relevant. This allows the younger generations to hear the gospel and decide for themselves if they want to live according to its instruction.

**AGE DISTRIBUTION:**



*At the end of 2020, BCC had 8,927 registered members in Norway. The table below shows the development in membership numbers, based on the number BCC received public support for.*

**MEMBERS ELIGIBLE FOR PUBLIC SUPPORT:**





# Information, action and inspiration for church life

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BCC is constantly evolving, and we want our church to be a good place to be for everyone who shares our faith. We have a monthly informational and inspirational broadcast for members: The Brunstad Magazine, which provides updates about church life, key projects and finances. BCC's Board, elders, and management team are often present in the broadcasts.

BCC is known to be proactive and future-oriented, not least when it comes to investing in church life. The large donation drives the local churches have conducted in the last decade are a good example of this. Both BCC and its local churches strengthened their equity with the help of

long-term planning and great enthusiasm from members and fellow believers all over the world.

The project has unified donors across international borders, motivated largely by the desire to help finance the large development project at Brunstad. Through this, BCC secured a place to rent for our Christian conferences several times a year, with plenty of space for fellow believers from both Norway and abroad. This has been an important investment for the entire church, ensuring that future generations can also gather around the gospel.



## Participation and member surveys

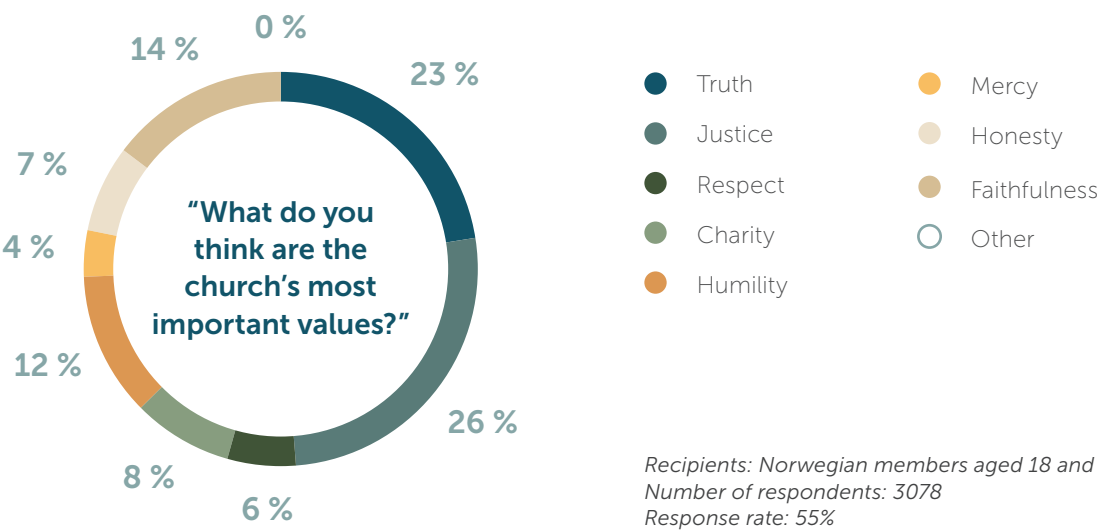
BCC experiences strong support for our various projects from members and fellow believers, and we encourage one another to be cheerful givers and to participate. As a church, we nevertheless feel a special responsibility to ensure no one suffers harm or experiences negative pressure. It is fundamental in Christianity to emphasize love and care for others, and this should be reflected in all our work. All local churches are therefore obliged to follow the guidelines recommended by BCC, and the "best practice" described in the association's handbook for local churches.

The Members and Whistleblowing Committee is a separate body that deals with whistleblowing cases from BCC and its local churches. They are obliged to ensure orderly and independent case processing, in accordance with guidelines.

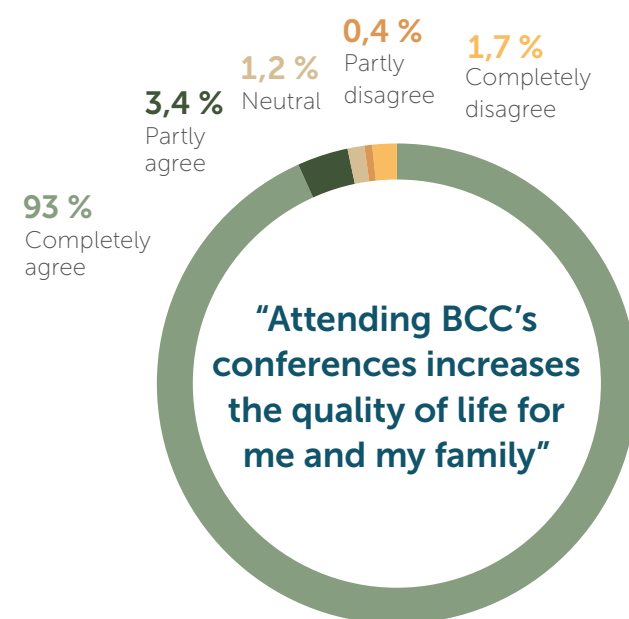
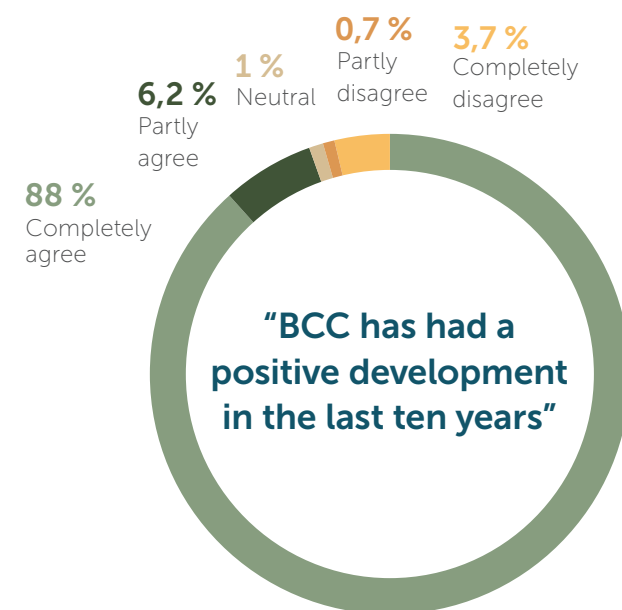
BCC also conducts annual surveys among members, where they can express their opinions anonymously.

The BCC member survey in 2020, conducted in September, showed a high degree of satisfaction with the way BCC has developed over the past 10 years. We reproduce some of the results below.

## THE MEMBERSHIP SURVEY 2020







Recipients: Norwegian members aged 18 and above  
 Number of respondents: 3078  
 Response rate: 55%

## MEASURES IMPLEMENTED IN 2020



Two anonymous member surveys about volunteer work and donations, the church's values and general development



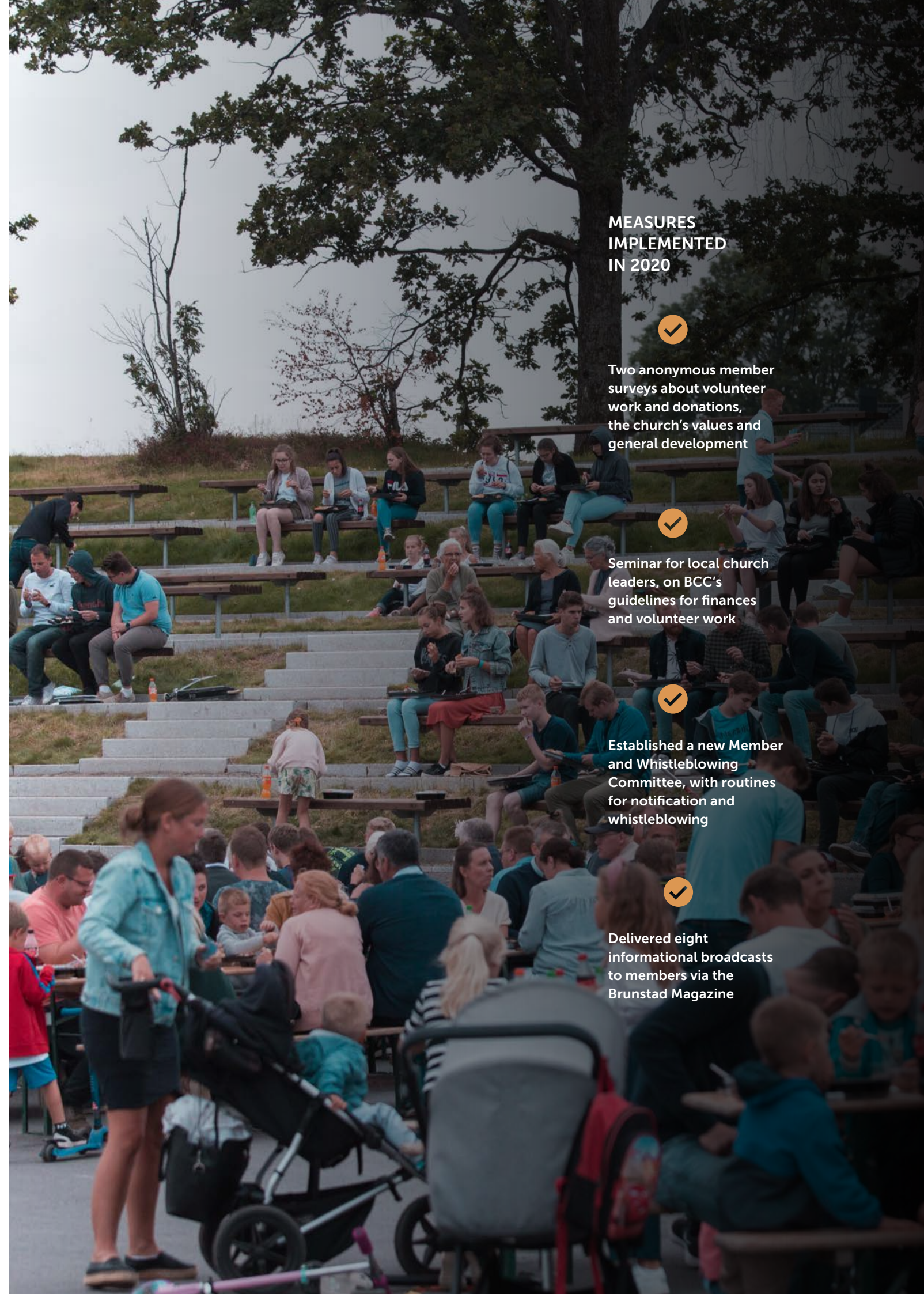
Seminar for local church leaders, on BCC's guidelines for finances and volunteer work



Established a new Member and Whistleblowing Committee, with routines for notification and whistleblowing



Delivered eight informational broadcasts to members via the Brunstad Magazine







# Annual report of the board, 2020

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## The nature of the business and where it operates

Brunstad Christian Church (BCC) is a Christian church and non-profit charitable association. We had 8,927 members in Norway at the end of 2020, divided into 19 local churches. In addition, there are local organizations in about 50 countries throughout the world that share the church's objectives and values. The annual accounts do not include local churches or other organizations in Norway or abroad, as these are independent organizations, with their own management, and are not controlled by BCC.

The association's activities are mainly financed by donations from organizations and individuals, both in Norway and abroad. In addition, the association derives income from conference participation and state grants to faith-based organizations and VAT compensation for non-profit organizations.

Our vision is that the Christian message can be proclaimed to all people, and that those who so desire can receive instruction to live according to what Jesus taught us. BCC therefore works with establishing channels and meeting places for preaching and instruction, with emphasis on work with the coming generations. In 2020, the association has made an extensive investment in media production, together with support to mission activities in several countries throughout the world. Our investment in media production has proved extra useful throughout much of 2020, where we have experienced significant restrictions in holding conferences where many people are physically gathered.

The association has a long-term agreement with Oslofjord Convention Center AS at Brunstad in Vestfold and Telemark, where BCC annually holds several international conferences.

BCC's administration has its head office in rented premises at Vålerveien 159 in Moss. We refer to the association's annual report for more detailed information about BCC's activities. This can be found on the association's website at [www.bcc.no](http://www.bcc.no).

## Going concern

In accordance with accounting laws, we confirm that there is an assumption of going concern, based on the 2021 budget and BCC's long-term financial plan with related strategic forecasts for coming years. BCC has a sound financial position.

## Covid-19 pandemic

As a result of the Covid-19 pandemic, only one of seven planned international conferences was held with physical participation. Conferences are very central meeting places with broad international participation and mean a lot for fellowship and edification in our church. The cancellation of these events resulted in significantly reduced participation income compared to last year, but also meant that a large proportion of expenses were not utilized.

As a replacement, and to retain the ability for edification and preaching of the gospel to members and fellow believers, an investment was made in BCC Online. In a short space of time, we constructed our own TV-studio. We also developed

a smartphone app, which allows for interactive participation. We experience that this investment, despite the restrictions of the pandemic, has brought us closer together and has strengthened us as an international faith community with fellow believers from all parts of the world.

It has cost a lot to develop BCC Online, which is reflected in the increased expenditure in Media, compared to last year. In the meantime, the new online offer also triggered increased support and generosity related to the collections and fundraising that were conducted after the pandemic broke out.

## Restructuring in 2020 – BCC's federation

In 2020, the BCC Assembly of Representatives decided several large restructuring and bylaw changes to BCC. In July 2020, the Assembly of Representatives decided that BCC's future activity would be organized as a federation of independent entities, bound together by common objectives and certain joint bodies.

As a first step, the Assembly of Representatives decided to separate BCC's media operations from BCC, and on October 1, 2020 this was transferred to bcc.media foundation, which was founded by Brunstad Ungdomsklubb on August 27, 2020 and included in the BCC federation from the same date. BCC's subsidiary BKM Holding AS and its subsidiary BCC Event AS were also transferred to bcc.media foundation, as part of media operations. Accordingly, BCC no longer owned any subsidiaries on December 31, 2020, and is no longer structured as a corporate group.

In November 2020, the Assembly of Representatives decided to include a mission organization in the USA in the BCC federation, with the intention that this would take over parts of BCC's mission operations. This restructuring was not completed in 2020, but the Assembly of Representatives granted 94.2 MNOK to this organization for financing of social entrepreneurship in Africa.

The restructuring process in BCC is expected to continue in 2021, including separating out parts of BCC's operations into independent organizations included in the BCC federation.

## Development, results and balance sheet

The annual reports for 2020 are presented on an activity basis, in accordance with generally accepted accounting principles for charitable organizations. The accounts are presented in accordance with accounting regulations.

The activity statement for 2020 shows a negative result from activities of 84.2 MNOK. This is, among other things, a result of the extraordinary grant to the mission organization mentioned above.

In 2020, the association used 248.1 MNOK on activities that meet the association's objectives. Expenditures related to objectives make up 83.4% of total expenditures in the association. Remaining expenditures relate to fundraising expenditure, financial expenses and administration. Administration cost the association 20.1 MNOK, of which 4.6 MNOK was linked to member





Annual report of  
the Board is signed  
electronically.

information, fundraising, community contact and communication. Administration of our operations make up 6.7 % of total expenditure.

Gross receipts towards the association's Christian objectives in 2020 totaled 213.3 MNOK. BCC received 20.1 MNOK in public grants, being grants to faith-based organizations and the VAT compensation scheme. BCC received 90.1 MNOK in donations from domestic and international individual and organizational donors in 2020, together with 52.2 MNOK from affiliated organizations.

The association's assets had a written-down value of 979.5 MNOK at year-end. Book value of net assets was 891.6 MNOK, which gives an equity ratio of 91.0 %.

It is the opinion of the Board that the annual accounts and accompanying notes provide a true and fair view of the operating outcome for 2020 and the balance sheet at December 31, 2020. There are no circumstances after the end of the fiscal year that are relevant for the association's assessment.

With stable finances and many committed members and volunteers, we anticipate a bright future with opportunities for a continued expansion in the association's core activities. We are highly motivated for further effort and look forward to what 2021 and the immediate future will bring.

**Taxation**

BCC is established as a non-profit association and is tax-exempt according

to §2-32 of the Norwegian Taxation Act. Brunstad Christian Church is also approved by the Norwegian Tax Administration as an association that qualifies for tax deductible charitable donations pursuant to §6-50 of the Taxation Act.

**Work environment**

In the board's opinion, the working environment and general well-being in the workplace are very good. There were no serious injuries or accidents in 2020, and employee sick leave was 1.4%. The association has good occupational health, safety and environmental procedures.

**Gender equality**

BCC aims to be a workplace where there is full equality between women and men. The association's employees accounted for 81 FTEs in 2020, divided into 41.4% women and 58.6% men. 57 FTEs were performed by permanent employees, while 24 FTEs were performed by temporary and project employees. The Board consists of one woman and two men.

BCC works actively to promote equality, ensure equal opportunities, rights and prevent discrimination.

All employees must be aware of cultural differences and treat colleagues, business associates and others with respect.

A members' and whistleblowing committee has been established with associated procedures for processing whistleblowing cases in BCC and Norwegian local churches, where orderly and independent case processing is ensured.

**Environment**

It is the opinion of the Board that the association's operational activities do not negatively impact the external environment. The association has therefore not planned or implemented special measures for this in 2020.

We desire that both the central association, and our affiliated local churches and individuals are positive contributors to society. BCC and local churches work purposefully so that children and young people can have good and versatile leisure opportunities in a safe, Christian setting.

The organization has zero tolerance for corruption, fraud and abuse.

**Ethical guidelines**

BCC's operations are constantly expanding, and we work systematically to fulfil our responsibility. Our ethical guidelines apply to all BCC operations, and focus on ethical, responsible and sound association practice.

More information about our ethics guidelines and values can be found at our website [www.bcc.no](http://www.bcc.no).

**Information about financial risk**

The objective of the association's financial strategy is to maintain a solid financial position, with a high equity ratio and lending placed in safe investments, providing a good return on the association's capital. Equity will function as contingency capital for BCC's future operations and ensure the long-term realization of BCC's purpose. BCC works to fulfil Jesus' great commission; that all nations can hear the message about Jesus, and to teach those who so desire, how they can keep all of Jesus' commandments.

Of the association's long-term receivables portfolio of 937.7 MNOK, 782.5 MNOK has been lent to the Brunstadstiftelsen group.

The association's liquidity reserve is very satisfactory, and in 2020 BCC has had a AA rating from the renowned company Bisnode, Dun & Bradstreet. In the Board's opinion, there is no significant market or loss risk to the association in the near future. The association has partner organizations throughout the world, and some revenues and costs, as well as debt and receivables, are linked to currency. The association's financial income and expenses must be read with this in mind.

Moss, June 10, 2021  
Styret i Brunstad Christian Church

<b>Berit Hustad Nilsen</b> Board chair	<b>Trond Eivind Johnsen</b> Board member	<b>Finn Å. Ødegård</b> Board member	<b>Steinar Riise</b> Board member
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# Activity accounts

## Brunstad Christian Church

Amounts in NOK thousands

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ACQUISITION OF FUNDS	NOTE	2020	2019
<b>Contributions</b>			
Public grants including VAT compensation	2	20 052	16 971
Other contributions	2	52 224	42 340
<b>Revenues from fundraising and donations</b>	2	90 124	129 397
<b>Revenues earned from activities divided by:</b>			
Operational activities that fulfil the organization's objectives		13 175	51 559
Revenue-generating activities		-	-
<b>Financial and investment income</b>	14	37 570	42 758
<b>Other revenue</b>		121	2 124
<b>GROSS REVENUE OBTAINED TO FULFIL THE ORGANISATIONS OBJECTIVES</b>		<b>213 267</b>	<b>285 151</b>
<b>FUNDS EXPENDED</b>			
<b>Expenditure on generating funds</b>			
Fundraising costs	3	2 225	5 583
<b>Special purpose expenditure</b>			
<b>Media</b>			
Grants to bcc.media foundation	14, 20	50 127	-
Activity expenditure	4	54 626	36 262
<b>Events</b>			
Grants		-	-
Activity expenditure	4	13 034	70 486
<b>Bible instruction/Youth program</b>			
Grants to Youth Activity Organization Worldwide		3 575	-
Activity expenditure	4	5 836	25 894
<b>Other activities towards organisational objectives</b>			
Grants to local congregations		1 940	11 620
Grants to local congregations - Service function		9 415	3 709
Grants to Stiftelsen Skjulte Skatter Forlag	14	4 700	1 750
Activity expenditure	4	5 158	4 886

	NOTE	2020	2019
<b>Mission</b>			
Grants to BMS International	14, 20	94 210	-
Grants to Brunstadstiftelsen	14	1 905	3 300
Activity expenditure	4	3 536	11 043
<b>Resources expended on organisational administration</b>			
Administration	12	15 419	13 425
Communications		4 642	4 668
<b>Finance expenses</b>		27 138	26 874
<b>TOTAL</b>		<b>297 486</b>	<b>219 500</b>
<b>ANNUAL SURPLUS FROM ACTIVITIES</b>		<b>-84 219</b>	<b>65 650</b>
<b>INCREASE/DECREASE IN NET ASSETS</b>			
Net assets with restrictions required by law		-	-
Net assets with external restrictions		-12 309	12 309
Net assets with internal restrictions		-94 210	29 523
Other net assets		22 300	23 818
<b>TOTAL ALLOCATED</b>		<b>-84 219</b>	<b>65 650</b>
<b>KEY RATIOS</b>			
<b>Fundraising percentage</b>	6	<b>97,5 %</b>	<b>95,7 %</b>
<b>Percentage for administration</b>	6	<b>6,7 %</b>	<b>8,2 %</b>
<b>Percentage for objectives</b>	6	<b>83,4 %</b>	<b>77,0 %</b>



GROUP ACCOUNTS  
BALANCE SHEET AS AT DECEMBER 31, 2020

Amounts in NOK thousands

ASSETS	NOTE	2020	2019
<b>Non-current assets</b>			
<b>Fixed assets</b>			
<i>Tangible assets, fixtures and fittings, software</i>	15	3 906	21 548
<i>Vehicles</i>	15	107	661
<b>Total tangible assets</b>		<b>4 014</b>	<b>22 209</b>
<b>Financial assets</b>			
<i>Investment in subsidiaries</i>	16	-	1 100
<i>Other long-term receivables</i>	14, 17	937 699	1 022 115
<b>Total financial assets</b>		<b>937 699</b>	<b>1 023 215</b>
<b>Total fixed assets</b>		<b>941 712</b>	<b>1 045 424</b>
<b>Current assets</b>			
<b>Receivables</b>			
<i>Accounts receivable</i>		6 031	4 209
<i>Other short-term receivables</i>	14	3 872	1 453
<b>Total receivables</b>		<b>9 904</b>	<b>5 662</b>
<b>Cash and deposits</b>	18	27 864	34 958
<b>Total current assets</b>		<b>37 768</b>	<b>40 620</b>
<b>TOTAL ASSETS</b>		<b>979 480</b>	<b>1 086 045</b>

Amounts in NOK thousands

NET ASSETS AND LIABILITIES	NOTE	2020	2019
<b>Net asset</b>			
<i>Net assets with restrictions required by law</i>	19	-	-
<i>Net assets with external restrictions</i>	19	-	12 309
<i>Net assets with internal restrictions</i>	19, 20	737 946	832 156
<i>Other net assets</i>	19	153 690	131 390
<b>Total net assets</b>		<b>891 635</b>	<b>975 854</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<i>Other non-current liabilities</i>	21	75 835	87 925
<b>Total non-current liabilities</b>		<b>75 835</b>	<b>87 925</b>
<b>Current liabilities</b>			
<i>Accounts payable</i>	14	3 220	8 549
<i>Public duties payable</i>		1 836	3 739
<i>Other current liabilities</i>		6 954	9 975
<b>Total current liabilities</b>		<b>12 010</b>	<b>22 263</b>
<b>Total liabilities</b>		<b>87 845</b>	<b>110 188</b>
<b>TOTAL NET ASSETS AND LIABILITIES</b>		<b>979 480</b>	<b>1 086 045</b>

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Moss, June 10, 2021  
The Board of Brunstad Christian Church

<b>Berit Hustad Nilsen</b> Board Chair	<b>Trond Eivind Johnsen</b> Board member	<b>Finn Å. Ødegård</b> Board member	<b>Steinar Riise</b> General Manager
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Annual accounts are  
signed electronically



GROUP ACCOUNTS  
CASH FLOW STATEMENT

Amounts in NOK thousands

	2020	2019
<b>Surplus from activities</b>	<b>-84 219</b>	<b>65 650</b>
<b>Items in the accounts that have no direct bearing on liquidity</b>		
<i>Depreciation, write-downs and reversal of write-downs</i>	9 095	12 413
<i>Gain on disposal of other tangible assets, shares and receivables</i>	27 359	-
<i>Other contributions</i>	-11 840	-
<i>Capitalized interest</i>	-23 983	-
<i>Loss on disposal on fixed assets</i>	-	697
<i>Gain on the sale of subsidiary</i>	-	-
<b>Total</b>	<b>631</b>	<b>13 110</b>
<b>Investing, disposal and financing activities</b>		
<i>Acquisition of other tangible assets</i>	-14 862	-14 964
<i>Selling price on disposal of other tangible fixed assets</i>	2 829	1 206
<i>Disposal of subsidiaries</i>	-	-
<i>Changes in non-current receivables</i>	103 274	96
<i>Changes in non-current liabilities</i>	-251	-82 557
<b>Total</b>	<b>90 990</b>	<b>-96 219</b>
<b>Other changes</b>		
<i>Changes in accounts receivables and other receivables</i>	-4 242	11 205
<i>Changes in accounts payable and other current liabilities</i>	-10 253	-1 281
<i>Change in other accruals</i>	-	1 040
<b>Total</b>	<b>-14 495</b>	<b>10 964</b>
<b>Total changes in cash and cash equivalents during the year</b>	<b>-7 093</b>	<b>-6 495</b>
<i>Holdings of cash and cash equivalents at 1 Jan</i>	34 958	41 453
<b>Holdings of cash and cash equivalents at 31 Dec</b>	<b>27 864</b>	<b>34 958</b>

GROUP ACCOUNTS  
NOTES TO THE ACCOUNTS 2020

NOTE 1  
ACCOUNTING POLICIES

The annual accounts have been prepared in accordance with the Norwegian Accounting Act and the provisional Norwegian accounting standard "Generally accepted accounting principles for non-profit organizations".

**Classification and evaluation of assets and liabilities**

Assets intended for permanent ownership or use are classified as fixed assets. Other assets are classified as current assets. Receivables to be repaid within one year are classified as current assets.

The same criteria are used when classifying short-term and long-term debt.

Fixed assets are valued at acquisition cost but are written down to the recoverable amount if this is lower than book value and the impairment is not expected to be temporary. Fixed assets with a limited economic life are depreciated according to a reasonable depreciation plan.

Current assets are valued at the lower of cost and fair value.

Other long-term debt and short-term debt are valued at face value.

**Assets and liabilities in foreign currency**

Foreign currency items are translated into the balance sheet at the exchange rate on the balance sheet date.

**Foreign currency items**

Foreign currency items are translated at the exchange rate at the time of the transaction. The price difference against the settlement date is recorded as agio/disagio.

**Revenue recognition**

Grants are recognized as income when the organization has a legal right to the grant and the value can be reliably measured.

Fundraising and donations are measured at fair value at the time of receipt. Donations are recognized as income at the time of donation, when the association has legal right of ownership to the donation, or when the donation has deposited with the bank.

Revenue from operating activities is recognized as revenue when goods or services are delivered. Operational activities are divided into activities that fulfill the organizational objectives and activities that generate revenue.



Receivables

Accounts receivable and other receivables are stated at face value less provisions for expected losses. Provisions for losses are made on the basis of, among other things, an individual assessment debtor cash flow, solvency, debt service ability and history.

Bank deposits, cash and cash equivalents

Bank deposits, cash and cash equivalents includes cash, bank deposits and other means of payment with fall due within three months of acquisition.

Pensions

Defined contribution plans are accrued according to the matching principle. This year’s contribution to the pension scheme is expensed.

Expenses

Expenses in a nonprofit organization are costs associated with the activity that is performed to fulfill the organization’s objectives. In the activity accounts, expenses are classified into the following three main groups:

- 1. Expenditure on generating funds. These can be internal and external collection costs, joint costs that accrue to the activity and expenditures related to operational activities.
- 2. Special purpose expenses. These are costs associated with the activities the organization conducts to fulfill its objectives. These may vary from year to year.
- 3. Resources used to manage the organization. These costs apply to running the organization, such as planning, auditing, consultancy etc.

Taxes

BCC is established as a charitable association and is not taxable in accordance with The Norwegian Taxation Act §2-32. The association is also included as an organization to which deductions for donations to charitable organizations applies in accordance with §6-50 of the Taxation Act.

Summarized accounts for the BCC federation

The BCC federation will prepare summarized accounts for all entities in the federation. These can be obtained by contacting the secretary of the representatives’ assembly at sekretariat@bcc.no.

NOTE 2  
SPECIFICATION OF CONTRIBUTIONS AND COLLECTED FUNDS

Public contributions	2020	2019
State and municipal grants	11 744	9 734
VAT compensation	8 308	7 237
Total public contributions	20 052	16 971

BCC has not received increased public grants in relation to the Covid-19 pandemic. The Directors’ report outlines how the pandemic has otherwise affected our finances.

Donors – other contributions	2020	2019
Die Chr. Gemeinde Maubach Treuhandstiftung	34 721	23 083
Brunstad Chr. Church Waldhausen Treuhandstiftung	6 165	12 336
Die Christliche Gemeinde Treuhandstiftung	-	1 920
Brunstad Ungdomsklubb	10 967	5 000
Aktivitetsklubben	371	-
Total other contributions	52 224	42 340

Contributions from DCG Maubach, DCG Waldhausen and DCG Hessenhöfe are, per agreement, utilized in media operations.

Contributions from Brunstad Ungdomsklubb are, per grant letters, utilized in youth productions in media operations.

Contributions from Aktivitetsklubben are, per grant letters, utilized in children’s productions in media operations.



Amounts in NOK thousands

Geographic distribution of collected funds and other contributions

	2020	2019
Norway	64 246	84 093
Germany	40 885	38 126
The Netherlands	6 569	4 005
Denmark	5 432	16 445
Switzerland	5 387	9 706
USA	3 351	781
Poland	2 901	730
France	2 425	1 984
Finland	1 826	749
Australia	1 628	1 820
England	1 619	3 394
Canada	1 447	426
Austria	1 337	3 045
Hong Kong	1 012	-
Romania	508	280
Spain	278	263
Croatia	265	2
Hungary	191	98
Singapore	180	97
New Zealand	176	1 085
Italy	150	85
Russia	124	54
Turkey	108	60
Other countries	305	4 412
<b>Total</b>	<b>142 348</b>	<b>171 738</b>

Reported donations in accordance with §6-50 of the Taxation Act for BCC and local congregations

	Total donations	Donations passed on to BCC
Donations given directly to BCC	16 653	
BKM Bergen	7 402	1 946
BKM Drammen	11 324	1 907
BKM Eiker	12 363	2 522
BKM Grenland	13 799	3 536
BKM Hallingdal	2 484	618
BKM Hamar	4 003	1 224
BKM Harstad	1 677	453
BKM Horten	6 391	2 262
BKM Hønefoss	2 031	546
BKM Molde	2 786	781
BKM Måløy	1 456	287
BKM Oslo and Follo	26 541	5 874
BKM Sandefjord	6 366	2 716
BKM Stavanger	4 595	1 575
BKM Stord	2 464	951
BKM Sørlandet	5 839	1 293
BKM Tønsberg	11 160	3 274
BKM Valdres	587	367
BKM Østfold	12 639	3 020
<b>Totalt</b>	<b>152 560</b>	<b>35 149</b>

BCC is approved by the taxation authorities as an organization for which donations are tax deductible for donors in accordance with §6-50 of the Norwegian Taxation Act. Norwegian local congregations are affiliated with this arrangement and are included in the amounts above.

Amounts in NOK thousands

NOTE 3  
EXPENDITURE ON GENERATING FUNDS

Expenditure on generating funds	2020	2019
Fundraising and collections	2 225	2 735
Compliance	-	2 500
Joint expenses	-	349
<b>Total</b>	<b>2 225</b>	<b>5 583</b>

NOTE 4  
SPECIAL PURPOSE FUNDS DIVIDED BY COST CATEGORY

	Media	Events	Bible Instruction and Youth Program	Other organizational objectives	Mission
Internal income	-1 600	-4 090	-2 380	-	-
Staff costs	19 720	4 256	3 329	1 671	760
Depreciation	5 140	56	87	1	-
Other expenses	17 752	6 750	4 532	2 933	2 426
Internal expenses	5 209	4 958	268	-	700
Joint expenses	9 254	1 103	-	552	-
Fundraising	-849	-	-	-	-350
<b>Total</b>	<b>54 626</b>	<b>13 034</b>	<b>5 836</b>	<b>5 158</b>	<b>3 536</b>

Internal income and expenses relate to both the federation's and organization's internal transactions.



Amounts in NOK thousands

Amounts in NOK thousands

NOTE 5  
DISTRIBUTION OF JOINT EXPENSES

Joint expenses	Økonomi og regnskap	Compliance	HR	Hoved-kontor	IT-admin	SUM	
Total expenses	7 022	1 660	825	5 831	3 075	18 412	
Invoiced to bcc.media foundation	-1 226	-243	-171	-1 586	-909	-4 135	
Amount distributed in 2020	5 796	1 416	654	4 245	2 166	14 276	
Media	4 035	1 000	447	2 410	1 362	9 254	64,8 %
Events	387	91	45	403	177	1 103	7,7 %
Bible Instruction and Youth Program	-	-	-	-	-	-	-
Mission	-	-	-	-	-	-	-
Other organizational objectives	193	46	23	201	88	552	3,9 %
Administration	845	200	99	880	386	2 409	16,9 %
Communication	336	79	39	350	153	958	6,7 %
Total	5 796	1 416	654	4 245	2 166	14 276	100,0 %

NOTE 6  
PERCENTAGE SPENT ON OBJECTIVES, ADMINISTRATION AND GENERATING FUNDS

According to accounting standards for non-profit organizations, administration refers to those activities carried out in order to run the organization and those expenses that cannot be attributed to specific activities. These expenses include costs relating to senior management, audit and legal fees, preparation of statutory and public accounts.

	2020	2019
Expenditure on objectives	248 062	168 950
Total expenditure	297 486	219 500
Percentage towards objectives	83,4 %	77,0 %

	2020	2019
Total administrative expenses	20 061	18 093
Total expenditure	297 486	219 500
Percentage towards objectives	6,7 %	8,2 %

	2020	2019
Income from fundraising and donations	90 124	129 397
Total funds raised	90 124	129 397

Expenditure on collections	2 225	5 583
Other expenditure for generating funds	-	-
Total expenditure for generating funds	2 225	5 583

Net funds raised	87 899	123 814
Fundraising percent	97,5 %	95,7 %

NOTE 7  
AUDITOR'S REMUNERATION

Auditor's remuneration is expensed in the fiscal period is classified as follows (amounts include VAT):

	2020	2019
Auditing services	721	397
Other certification services	10	138
Other services	114	-
Tax advice	47	-
Total auditor remuneration	892	534



Amounts in NOK thousands

NOTE 8  
NUMBER OF FULL-TIME EQUIVALENTS

	2020	2019
Number of FTEs performed by permanent employees	57,0	61,0
Number of FTEs performed by temporary and project employees	24,0	79,7
<b>Total FTEs employed in the fiscal year</b>	<b>81,0</b>	<b>140,7</b>

NOTE 9  
REMUNERATION TO SENIOR MANAGEMENT

Remuneration to senior management	Salary	Pension	Other remuneration	Fees
General manager	1 199	53	9	
Board	1 585	54	74	889
Representative assembly	1 025	29	71	974

No board fees are paid to the Board, but two board members are employed and receive salary from the association for other work. One board member has invoiced fees to BCC in 2020 in relation to other work.

As at 12/31, no person in management has a loan or security from Brunstad Christian Church.

Other remuneration to the representative assembly relates to salaries and fees in relation to preparation for BCC's conferences and events, youth Bible instruction, community contact and theological research. The representative assembly's leader has not received salary or fees from the organization in 2020.

NOTE 10  
MANDATORY PENSION

The organization is obliged to have an occupational pension scheme pursuant to the Mandatory Occupational Pensions Act and has a pension scheme that satisfies the requirements of this law.

Amounts in NOK thousands

NOTE 11  
TAXATION EXPENSES

Brunstad Christian Church is established as a charitable association and in accordance with paragraph 2-32 is not subject to taxation.

NOTE 12  
EXTRAORDINARY ADMINISTRATIVE EXPENSES

In 2020, BCC incurred extraordinary expenses for consultants and legal fees in relation to time-limited projects. This relates to expenses incurred in the assessment and restructuring of BCC's faith community to a federation model, expenses incurred in relation to handling of NRK Brennpunkt's TV episode about BCC, as well as costs for further handling of the influence campaign against BCC which was uncovered in 2019.

	2020
Fees relating to handling of influence campaign and NRK Brennpunkt's TV episode	4 160
Fees relating to restructure to the BCC federation	6 509
<b>Total FTEs employed in the fiscal year</b>	<b>10 669</b>

NOTE 13  
CLASSIFICATION

OPERATING INCOME AND EXPENSES	2020	2019
Sales	-	-
Operating income	16 577	48 709
Donations and collections	142 401	175 501
Public grants	20 052	16 971
<b>Total operating income</b>	<b>179 030</b>	<b>241 181</b>
Cost of sales	-	-
Salaries and wages	40 548	45 423
Depreciation of fixed and intangible assets	6 346	7 647
Write downs of fixed and intangible assets	2 749	-
Other operating expenses	224 038	134 278
<b>Total operating expenses</b>	<b>273 681</b>	<b>187 348</b>
<b>Operating result</b>	<b>-94 651</b>	<b>53 833</b>



Amounts in NOK thousands

FINANCIAL INCOME AND EXPENSES	2020	2019
<i>Interest income</i>	29 605	31 813
<i>Gain on sale of shares</i>	-	-
<i>Other financial income</i>	7 966	1 228
<i>Write down of financial assets</i>	-	10 900
<i>Interest expense</i>	1 032	1 916
<i>Other financial expenses</i>	26 106	8 407
<b>Net financial result</b>	<b>10 432</b>	<b>11 817</b>
<b>Ordinary result before tax</b>	<b>-84 219</b>	<b>65 650</b>
<b>Tax expenses</b>		-
<b>Ordinary result after tax</b>	<b>-84 219</b>	<b>65 650</b>
<b>Allocation of net earnings after tax</b>		
<i>Net assets with restrictions required by law</i>	-	-
<i>Net assets with external restrictions</i>	-12 309	12 309
<i>Net assets with internal restrictions</i>	-94 210	29 523
<i>Other net assets</i>	22 300	23 818
<b>Total allocated</b>	<b>-84 219</b>	<b>65 650</b>

#### NOTE 14

##### TRANSACTIONS WITH CLOSE ASSOCIATES

BCC has no transactions with close associates as defined in the Norwegian Accounting Act §7-30b.

BCC is part of the BCC federation and is subject to equal or almost equal control by BCC's Assembly of Representatives as other entities in the association. Furthermore, BCC has 19 local churches in Norway that are connected to BCC through their bylaws. BCC has transactions with other entities in the federation and with local churches.

In 2020, grants were given to other entities in the federation. This applies to the Norwegian foundation bcc.media foundation with a grant of 50.1 MNOK and BMS International in the USA with a grant of 94.2 MNOK. See further discussion in the board's annual report.

BCC is the founder of Brunstadstiftelsen and BCC's assembly of representatives elects board members to the board. Similarly, the assembly of representatives and the board of trustees have a role in electing board members of Stiftelsen Skjulte Skatters Forlag. In 2020, BCC gave a grant of 4.7 MNOK to Stiftelsen Skjulte Skatters Forlag and 1.9 MNOK to Brunstadstiftelsen to support mission projects. For other transactions with the Brunstadstiftelsen group, see table below.

Amounts in NOK thousands

Transactions and balances with Brunstadstiftelsen group	2020	2019
<i>Operating income</i>	-	-
<i>Operating expenses</i>	18 731	53 047
<i>Financial income</i>	20 322	18 461
<i>Financial expenses</i>	-	-
<i>Current receivables</i>	-	1
<i>Non-current receivables</i>	782 504	823 253
<i>Current liabilities</i>	618	3 334
<i>Non-current liabilities</i>	-	-

#### NOTE 15

##### NON-CURRENT ASSETS

	Vehicles	Tangible assets, fixtures and fittings, software	Total
<i>Cost of acquisition at Jan. 1</i>	3 033	43 694	46 727
<i>Additions</i>	36	14 826	14 862
<i>Disposals</i>	1 736	49 772	51 508
<i>Cost of acquisition at Dec. 31</i>	1 332	8 748	10 080
<i>Acc. depn. and write downs Jan. 1</i>	2 372	22 146	24 518
<i>Depreciation</i>	290	6 056	6 346
<i>Acc. depn. at disposal</i>	1 437	26 109	27 546
<i>Write downs</i>	-	2 749	2 749
<i>Acc. depn. and write downs Dec. 31</i>	1 225	4 842	6 067
<b>Written down value Dec. 31</b>	<b>107</b>	<b>3 906</b>	<b>4 014</b>
<i>Useful life</i>	5 år	5 år	
<i>Depreciation rate</i>	20 %	20 %	



Amounts in NOK thousands

NOTE 16

INVESTMENT IN SUBSIDIARIES AS AT DECEMBER 31, 2020

BKM Holding	Location	Aquisition	Voting rights	Cost of acquisition	Written down value	Equity
<i>BKM Holding AS and subsidiaries</i>	Oslo, Norway	Nov. 13	100 %	Est. by BCC	1 100	1 612
<i>BCC Event AS</i>	Oslo, Norway	Dec. 14	100 %	Est. by BKMH	5 000	4 871
<i>Brunstadshop AS</i>	Oslo, Norway	Dec. 14	100 %	1 000	1 000	1 000
<i>Runstad Eiendom AS</i>	Ski, Norway	Jan. 14	100 %	950	950	950

Brunstadshop AS and Runstad Eiendom AS were dissolved in 2020, as the companies were no longer operational.

BKM Holding AS and its subsidiary BCC Event AS were sold to bcc.media foundation in 2020, in connection with the separation of media operations to a separate federation entity.

NOTE 17

RECEIVABLES MATURING GREATER THAN ONE YEAR

Category	Repayment profile	2020	2019
<i>Loans to subsidiaries</i>	-	-	6 895
<i>Loan to Brunstadstiftelsen</i>	50 years	479 121	519 749
<i>Loan to Global Investment Holding AS</i>	5 years	336 375	336 375
<i>Other non-current receivables</i>	1 - 20 years	122 203	159 097
<b>Total other non-current receivables</b>		<b>937 699</b>	<b>1 022 115</b>

BCC has some installment and interest free loans in its portfolio. Interest free loans total 337.2 MNOK. In these cases interest is gifted in accordance with the association's objectives.

Receivables are secured by liens to such extent possible. Loans to associations and organizations that share our objectives are not secured with liens.

Amounts in NOK thousands

NOTE 18

CASH AND BANK DEPOSITS

Bank deposits, cash and cash equivalents include restricted tax deductions of 0.793 MNOK.

NOTE 19

NET ASSETS

	Net assets with restrictions required by law	Net assets with external restrictions	Net assets with internal restrictions	Other net assets	Total net assets
<i>Net assets at 01.01</i>	-	12 309	832 156	131 390	975 854
<i>Funds carried over</i>	63 546	52 224	29 715	67 781	213 267
<i>Funds transferred to other activities</i>	-63 546	-64 533	- 123 925	-45 482	-297 486
<i>Net income</i>	-	-12 309	-94 210	22 300	-84 219
<b>Net assets at 31.12</b>	<b>-</b>	<b>-</b>	<b>737 946</b>	<b>153 690</b>	<b>891 635</b>

Net assets with restrictions by law relates public grants and donations received by BCC, either directly or through local churches, where the donor has received a tax deduction in accordance with the Taxation Act §6-50.

Net assets with external restrictions relates to contributions from other organizations and is specified in more detail in note 2.

Net assets with internal restrictions relates to equity in the BCC Fund. This equity shall only be used for specific objectives and projects as decided by BCC's Assembly of Representatives. See note 20 for further detail.



Amounts in NOK thousands

NOTE 20  
**BCC FUND**

	2020	2019
<i>Equity BCC Fund 01.01</i>	832 156	802 633
<i>Net returns</i>	27 689	29 523
<i>Distribution – grant to BMS International</i>	-94 210	-
<i>Distribution – grant to bcc.media foundation</i>	-27 689	-
<b>Equity BCC Fund 31.12</b>	<b>737 946</b>	<b>832 156</b>

<i>Net return as % of equity 01.01</i>	3,33 %	3,68 %
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The BCC Fund is built up from donations received in connection with the extraordinary fundraising action from 2009 to 2020. BCC Fund's objective is to secure the long-term realization of BCC's objective, which is mission. BCC works to fulfil Jesus' great commission; that all nations can hear the message about Jesus, and to teach those who so desire, how they can keep all of Jesus' commandments.

BCC's Board has responsibility for ongoing management of the fund's capital. Long-term plans for the fund, and decisions about distributions and use of capital are decided by BCC's Assembly of Representatives.

Grants are given to newly established entities in the BCC federation and must be used to realize BCC's mission objective internationally. See further discussion in the annual report of the board.

NOTE 21  
**NON-CURRENT LIABILITIES**

	Repayment profile	2020	2019
<i>Other non-current liabilities</i>	2 - 10 years	75 835	87 925
<b>Total other non-current liabilities</b>		<b>75 835</b>	<b>87 925</b>

Liabilities are owed to organizations which share our objectives.



To the Board of Directors of Brunstad Christian Church

*Independent Auditor’s Report*



*Report on the Audit of the Financial Statements*

*Opinion*

We have audited the financial statements of Brunstad Christian Church, which comprise the balance sheet as at 31 December 2020, statement for activities and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Organization as at 31 December 2020, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

*Basis for Opinion*

We conducted our audit in accordance with 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 as required by laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*Other Information*

Management is responsible for the other information. The other information comprises information in the annual report, except the financial statements and our auditor’s report thereon.

Our opinion on 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 the Board of Directors and the Managing Director for the Financial Statements*

The Board of Directors and the Managing Director (management) are responsible for the preparation in accordance with law and regulations, including a true and fair view 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. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

*Auditor’s Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

*Report on Other Legal and Regulatory Requirements*

*Opinion on the Board of Director’s 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 produce a proper and clearly set out registration and documentation of the Organization’s accounting information in accordance with the law and the bookkeeping standards and practices generally accepted in Norway.

Oslo, 16 June 2021  
**PricewaterhouseCoopers AS**

Gøril Hyni  
 State Authorised Public Accountant  
 (This document is signed electronically)

Note: This translation from Norwegian has been prepared for information purposes only.





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**Brunstad**  
Christian Church