# **Annual Report 2016**

# The Norwegian Society of Rural Women

**Summary in English** 

Oslo, July 25th 2017

## The Chairman

A year in the character of the rural women has once again been completed. Also, this year, rural women throughout the country have been working to create active leisure and vibrant districts. The Society of Rural Women (Norges Bygdekvinnelag) is one of the organizations that positively marks a significant community commitment and countless hours to 'voluntary efforts'. The prosperity in rural Norway benefits greatly from our commitment.

During 2016 we completed the project 'Countryside in Motion' (Bygda i Bevegelse). The Gjensidige Foundation has once again contributed project funds to close on 200 local groups that have brought over 18,000 people out and about, resulting in many having been helped to live more active lives.

Over 12,000 volunteer hours have been put into 'Countryside in Motion' alone. It is impressive what we can do together. I am pleased to see that many people choose to continue their involvement and activities even after the end of the project. It means a lot for public health that we can help to contribute to an active and vibrant rural environment, making the countryside a great place to live.

In the annual report, you can read more about the many other activities that have inspired us in 2016. Members' trip to Jotunheimen, the society of rural women as co-organiser during The National porridge coking competition, the action for the use of edible plans in cooking, training og local trustees and much more. The national conference in Lyngdal in June was a major event in which the Society of Rural Women's working plan was adopted and our articles of association underwent significant changes. Major contributions were made by local groups and the executive board for a set of joint statutes for local groups, county groups and at central level.

In 2016, we have looked beyond our own borders and participated in the World Congress for Rural Women in the UK. The Congress is held every three years. This year, a members' trip was organised there. It led to exciting encounters with women from all over the world. We have also had international commitment in Mozambique. I am delighted that the local groups have contributed almost NOK 100,000 for improving the day to day life of women in Mozambique. A contribution they need.

We have many important issues to promote, and in 2016, our inter-parliamentary work has received attention. Commitment to school meals, GMO-free food and feed, shop locally campaigns, combating violence against women, the Concessions Act and the agricultural report are some of the issues that have been important this year. Local groups, county groups and the executive have been actively promoting our issues. It is a strength that we are 13,000 women behind our shared commitment to active women and a living rural environment.

Best Rural Women Greetings from

Ollev Krageborg

Ellen Krageberg ELLEN KRAGEBERG Chairman

# The National Congress

## THE NATIONAL CONGRESS of the Norwegian Society of Rural Women 2016

The national congress took place in Lyngdal from 2 - 4 June, and the venue was the Rosfjord Strandhotell. The hosts for the 140 congress participants were the Vest-Agder Society of Rural Women which organised a trip to Lindesnes lighthouse, a tour of a deer farm and a visit to the founders of 'Jenten på Båly'. TEKST: ANNA VILLA/ASTRID SEIME	The Chair for the period 2014 to 2016, Marna Ramsøy (Ogndal Society of Rural Women) was thanked, while Ellen Krageberg (Biri Society of Rural Women), was elected as new Chair for the period 2016 to 2018. The articles of association underwent a revision and several amendments were adopted. The articles of association are now common to all members of the organisation. Some of the adopted amendments are as follows: It will no longer be known as the Norwegian Society of Rural Women's annual meeting, but national congress. County and local groups hold annual meetings, and these will continue to be referred to as annual meetings. It was decided to move away from standing committees in Norway's Society of Rural Women's executive committee to allow working groups and committees to be set up as and when the need arises. The number of board members has now changed. Previously, the requirement was for five members on a local board, the requirement is now from three to seven. For 2017 and 2018, the membership fee for the Norwegian Society of Rural Women has increased by NOK 25 per year. Up	consideration will be given as to whether proposals should be put forward for equal membership fees for the entire country. The election zones were reduced from six to four, and the election committee was also reduced in terms of the number of members. Honorary membership was terminated. The scheme with "Hustavle" and Society of Rural Women pin will continue. The national congress resolved that more delegates will be participating in the congress. Therefore, by 2018 there will be more rural women who will be able to determine and influence development in the organisation. The national congress decided that the Norwegian Society of Rural Women should have a common logo for the entire organisation. All groups will have their own logo where 'Norwegian' has been replaced by the name of the local group or the county group. The county and local boards wishing to decide to close down groups, now have a duty to report on this to the Norwegian Society of Rural
	increased by NOK 25 per year. Up	Norwegian Society of Rural
	until the next national congress,	Women and to the county
	•••• ••••• •••••••••••••••••••••	group.
		Browh.

# National project

# The Society of Rural Women set the **countryside in motion**

TEXT: ANNA VILLA During the project period, 175 local groups have organised 700 open public tours with	jigging, logging. Visiting mountainfarms, wi bridges made of rope, yoga in the open air, c hiking, cooking pits, nature trails, bat safaris and cycling days. Mushrooming, berry picki adventure evenings in the forest.	ow releases and photography tours. Historic , fishing, haymaking days, generation relays
public tours with over 17,000 participants:	In 2016, throughout the country, the Society of Rural Women's local groups have invited their local communities out on trips in all four seasons. The focus has been on enjoyment, low-threshold activities and good outdoor food. During the project period, 175 local groups have organised 700 open public tours with over 17,000 participants. With the aim of the project to contribute to improved public health, lowering the threshold for getting out on trips and motivating more people to become more physically active in their daily lives, many have been given the impetus to achieve a more active way of life. THE IMPORTANCE OF COLLABORATION The diversity of activities would have been impossible without collaboration. Many local groups have involved the entire local community in collaborating in sport, 4H, fungi and useful plant societies, refugee aid and voluntary centres. Through 'Countryside in Motion' local groups have been able to reach both new members and non-members of all ages and both sexes. Many local groups have been particularly interested in becoming involved and have invited along refugees on trips. There has	deal of cooperation with volunteer centres and other local players. This has emphasised the value of inclusion in work within the voluntary sector. In addition to the main activity 'Four seasons – four tours', as part of the project, the Society of Rural Women has also organised the fitness campaign 'Mosjon 52', two members' tours to Jotunheimen, as well as four photography competitions in 2016. THANK YOU FOR YOUR EFFORTS Many thanks for your efforts regarding the project, 'Countryside in Motion'. It is the local groups that are the mainstay of the Norwegian Society of Rural Women, and the commitment and work that has been put in during the year has been formidable. Evaluations suggest that many groups wish to continue with the tours in 2017, some have already introduced it into their working plans. Furthermore, many of you who have been out on tours have been motivated to be more physically active – all year round. Voluntary work makes a difference, also with regard to public health. Over 12,000 volunteer hours have been put into the project, 'Countryside in Motion'
	been a good	Thank you to the Gjensidige Foundation which has supported our efforts.

## Society

## Commitment to demands for free school meals

Through its campaign for free school meals, the Norwegian Society of Rural Women has clarified the positive effects a free meal has for school pupils. The warm mention of the school meals scheme at Snåsa school in our members' magazine, 'Bygdekvinner', from teachers, pupils and school principals, has inspired our members. Demands for school meal schemes are now coming from several places in the country.

20 local groups and county groups have answered the call to submit the letter to the editor entitled 'Introduction of communal meals in schools' to their local newspapers, and created significant local awareness regarding school meals. The letter to the editor was also printed in the Norwegian daily newspaper, 'Nationen' and broadcast on the NRK (the Norwegian government-owned radio and television public broadcasting company) discussion page 'Ytring'. As a result of the letter to the editor in NRK Ytring, Chair, Ellen Krageberg was invited to appear on 'Dagsnytt 18' at the NRK. During the discussion with Member of Parliament, Kent Gudmundsen (H), the Chair of the Society of Rural Women stated that it doesn't help however clever the teacher may be if pupils haven't had enough to eat. Far too many children attend school without eating breakfast and tens of thousands of pupils go without a packed lunch or eat unhealthy food for lunch. The report, 'Ungkost 3' shows that only 59 percent of the country's year eights eat lunch every day. It has been documented that a communal meal at school improves concentration, increases wellbeing, better integration and a levelling of social prejudices.

During the hearing of the government's health committee for the Ministry of Health and Care Services' budget for 2017, Krageberg repeated the message that school meals are invaluable for the learning environment.

'Experiences from those schools that have introduced a school meal scheme show that the pupils have become calmer, there are fewer conflicts, less bullying and better integration', explains the Chair of the Norwegian Society of Rural Women, Ellen Krageberg.

## GMO in food production

Use of genetically modified organisms in food production is not permitted in Norway and there is considerable political consensus on pursuing a continuing restrictive policy. Nevertheless, the Norwegian Environment Agency has recommended that the government approve the import of maize 1507 for feed. Through participation in the Network for GMO-free food and feed, in 2016 the Norwegian Society of Rural Women has become strongly involved in the matter.

TEXT: CESILIE AURBAKKEN	The government will soon be deciding on the import of the	out in the EU due to its negative consequences on environment
The network is working to ensure that consumers and food producers have the right to choose GMO-free food, feed,	controversial maize 1507. If the government says yes, it means that for the first time, Norway will be allowing the use of	and health. That maize 1507 would not be legal to cultivate within Norway's borders, should be a clear warning sign.
seeds and animals, and Secretary-General Cesilie	GMOs in our food.	Nevertheless, the Norwegian Environment Agency

Aurbakken (Chair) and Tove Hoppestad are the local women's representatives in the Network. In December 2016, Chair, Ellen Krageberg wrote on the subject in an article in 'Nationen': 'Norwegian consumers are concerned about food safety and sustainable food production. A united Norwegian food industry says no to use of the current insect and pesticide resistant GMOs in food production, as do 17 environmental, solidarity and agricultural organisations in Norway	The Norwegian Gene Technology Act requires GMOs to be socially beneficial and contribute to sustainable development. Maize 1507, which is currently pending on the government table, is genetically modified to withstand the pesticide, glufosinate ammonium. This is a pesticide that is banned from use in Norway and which, in the course of 2017 is to be phased	recommends that the maize should be imported. It is not ethical that we should encourage countries elsewhere in the world, to cultivate plants by means of an environmentally harmful substance that we ourselves would not want to deal with, and is clearly contrary to the provisions of the Gene Technology Act.'
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#### Reverse the cut in the Paternal quota

The Norwegian Society of Rural Women adopted a resolution addressed to the government with a call to reverse the cut in the paternal quota and the proposal to extend the exemption scheme for transfer of parental leave. The cut in the paternal quota means that women, to a greater extent than men, have to adapt their work in order to adopt a caring role and spend more time at home. It gives women a weaker connection to working life, poorer job opportunities and poorer pay and pension conditions. The resolution has been presented to Cabinet Minister, Solveig Horne of the Ministry of Children and Equality.

## Activities in local groups

Tylldalen Society of Rural Women is the Local Group of the Year

TEXT: HELLE CECILIE BERGER	A band of active ladies from Tylldalen in Hedmark walked away with the victory as 'Local	Membership of the Tylldalen Society of Rural Women has increased from 22 to 73 in just a
	Group of the Year, 2015'.	few years. In the process of enlisting, the rural women have
	It was great fur and a buga	deliberately targeted women
	'It was great fun and a huge surprise that we won. We on the	under 30 and asked if they want to become members.
	board, are so excited, this was an incredible vitamin boost,' says	'The main reason for our success
	Inger Marie Negård, Chair of Tylldalen Society of Rural	in recruiting and retaining new members lies in the variety of

Women. The prize for 'Local	what we do. Activities create
Group of the Year' was	commitment, a sense of
presented at the annual meeting	achievement, pleasure and a
in Lyngdal in June 2016.	sense of unity', says Inger Marie
	Negård.

## Wild plants

The Norwegian Society of Rural Women each year raise awareness about the use of one or several Norwegian food ingredients. In recent years, the organisation has focused on oats, root vegetables, fruits and this year 2016 on useful wild plants.	Meeting activities in the Norwegian Society of Rural
We do this in order to contribute to increased knowledge of food, better public health and to ensure enjoyment of food and food safety for all. The Norwegian Society of Rural Women focuses on healthy and local raw materials. The raw materials action in 2016 was wild plants and the aim was to highlight these as an important food resource and contribute to a greater proximity and use of Norwegian nature.	Women There is always great support for the meetings and events for the local groups in the Norwegian Society of Rural
Most groups have combined this action with the project, 'Countryside in Motion'. The activity reports for 2016 show that this has engaged the local groups that demonstrate diversity and creativity in activities. Material developed by the Norwegian Society of Rural Women has frequently been used. There are many open member meetings and tours into the forest, with e.g. lectures by biologists and mushroom experts. Juicing, preserving and pickling have also been a popular activity, along with barbecue evenings with spices from wild plants and baking bread with stinging nettles. A local group has had a bathing trip and served biscuits spread with 'green pleasure'. Some groups have organised courses and wild plant quiz evenings, others have held thematic meetings on medicinal use, exhibiting books with wild plants and courses with plant colouring as a theme. Many groups report requests from businesses and organisations about setting up food preparation and dining at major events. Several groups undertake such assignments.	Women. Up to 60,000 have participated in these in 2016.Board meetings1588 Members' meetingsMeetings and events57103

## Women's solidarity

Virtually all local groups support activities linked	Some groups refer to their own international
to local, national and international solidarity. Visits	projects. Funding of Norway's Society of Rural
to women's businesses are encouraged in order to	Women's project in Mozambique is well supported
support female entrepreneurs such as e.g. owners	by the members and local groups. In addition, cash
of local cafes, shops such as knitting and yarn	donations are made to the ACWW- Pennies for
shops, art galleries and small-scale food producers.	Friendship fund.
Cultural evenings and food exchange with	
newcomers from home and abroad are a popular	
measure for many local groups.	

## Meeting activities in the Norwegian Society of Rural Women

There is always great support for the meetings and events for the local groups in the Norwegian Society of Rural Women. Up to 60,000 have participated in these in 2016.

Board meetings1588Members' meetings2583Meetings and events57103

## International involvement

#### The ACWW World Congress

In August 2016, 600 women from 420 organisations met in Coventry, UK on the occasion of the World Congress of the Associated Country Women of the World (ACWW). Ellen Krageberg from the Norwegian Society of Rural Women was the Norwegian delegate.

Every third year, the ACWW	MEET THE RURAL	Rural Women of the
(Associated Country Women	WOMEN OF THE WORLD	World
of the World) convenes for	A trip for members was	
congress. The organisation	organised in connection with	Several resolutions were
gives voice to over nine	the ACWW World Congress.	adopted at the World
million women and works	A total of 20 enthusiastic	Congress. One resolution
together for a common	ladies had the opportunity to	urged all countries to
vision of improving quality	experience some of the	protect water supplies,
of life for women and	atmosphere of the congress	such as drinking water,
communities around the	and also visit British rural	water for agricultural
world. The ACWW supports	women. The exchange of	production and water for
aid projects, and since 1970	experiences with the sister	industrial production.
has distributed over NOK 42	organisation, 'Women's	Another called on

million to development	Institute' was a great	governments of the
projects that strengthen local	inspiration. During the	member nations to take
communities and improve	ACWW excursion day, we	action to stop the
women's quality of life.	were divided into different	increasing sexual abuse of
	groups with international	women and children in
SUSTAINABLE ENERGY	delegates. It was helpful and	refugee camps and shelters
FOR ALL	inspiring to hear how	worldwide.
New resolutions were	women's organisations work	
adopted. The 420 member	in other parts of the world, and	
organisations from 73	valuable contacts were made.	
countries agreed to work to	The local groups in the	
promote sustainable energy	Norwegian Society of Rural	
for all and sustainable	Women, have, for several	
management of the world's	years supported the ACWW's	
total water resources. The	international work through	
resolutions that were	collecting pennies for	
adopted will be followed up	friendship. For the 20 rural	
by the Society of Rural	women who participated in the	
Women.	members' trip, it was good to	
	see and hear more about the	
	aid projects to which	
	Norway's Society of Rural	
	Women has contributed.	

#### Ellen Krageberg to the UN General Assembly

In October, the Chair of the Norwegian Society of Rural Women, Ellen Krageberg was an observer in the Norwegian delegation to the UN General Assembly in New York. The General Assembly occupies a central position in the UN, where all 193 member-nations participate and can voice their opinions. Many different topics are discussed and the general assembly can make decisions on political, financial and social conditions that may affect millions of people around the world.

Ellen Krageberg attended a series of meetings together with politicians and non-governmental organisations from many different countries. Among other things, she followed the third committee's handling on questions regarding women's rights.

'The UN has an important role in ensuring human rights and peace work in the world, and as a voluntary organisation, we can help to ensure that Norway meets its obligations on UN sustainability goals,' says the Chair of the Society of Rural Women.

## The Administration

The administration	EMPLOYEES
2016	
an been lither and the second s	In 2016 there were four permanent positions at the office and two employees working 100 percent on the projects 'Countryside in Motion' and 'Norwegian Traditional Food'. The latter from 24 October GENERAL SECRETARY Cesilie Aurbakken <i>Head of administration in Norway's Society of</i> <i>Rural Women</i> ORGANISATION ADVISOR Astrid Seime <i>Organisation and interest policy work</i> ORGANISATION CONSULTANT Marie Aaslie
	Membership register and Membership service EDITOR/COMMUNICATIONS ADVISOR Helle Cecilie Berger, Editor of 'Bygdekvinner' and 'bygdekvinnelaget.no' PROJECT MANAGER Anne Villa Project Manager for 'Countryside in Motion' PROJECT MANAGER Gunn Jorunn Sørum Project Manager for 'Norsk tradisjonsmat'

## The Board

## The work of the Board 2016

For its work throughout the year, the Board has	It is important that the Norwegian Society of Rural
adopted the Norwegian Society of Rural Women's	Women is visible with opinions, initiatives and
management documents: Statutes, political	activities. The Board has been active and
platform strategy to 2020, work plan for	represented at a total of 130 events and meetings
2015-2016 and the budget for 2016.	with local groups, county groups, government
	agencies, public hearings, organisations and
The organisation has an active Board which takes	politicians.
on assignments for the Norwegian Society of Rural	
Women between Board meetings. In 2016, the	The Board or the administration was represented at
e ,	
Board has served as a steering group for the project	all the county meetings of the Society of Rural
'Countryside in Motion', and since autumn 2016	Women. The Norwegian Society of Rural Women
has also worked in time limited working groups on	has reciprocal board representation with the
some of the most important key focus areas for the	Norwegian Agrarian Association (Norges
Norwegian Society of Rural Women. In 2016 these	Bondelag) and Norwegian Rural Youth (Norges
working groups worked with recruitment,	Bygdeungdomslag).
	Byguounguonisiug).
visibility, development of local groups and tough	
consumer issues.	The Board has held seven board meetings and
	handled 54 cases.
Board members are 'zone contacts' and report to	
the Board on activities and input from the county	Overall, the Board's work has contributed to high
groups. Each board member is a contact person for	activity in the organisation, visibility as a social
two to three county groups 'county contact'.	player and to a stable economy.

Attached: The accounts for 2016 and the independent auditors report

#### Activity Accounting 2016 Norges Bygdekvinnelag

	Note	2016	2015
<i>Operating Income</i> Members income	1	7 262 200	7 445 500
Grants	2	7 362 200	7 415 523
Public grants	3	704 000	704 000
Other grants	3	4 259 602	704 000 3 095 219
Total grants	5	4 259 602 4 963 602	3 799 219
		4 905 002	5755215
Funds collected, gifts, etc.		95 353	94 260
Revenue from activities		446 890	554 774
Finance and investment income		178 670	240 564
OPERATING INCOME		13 046 715	12 104 340
Expences	1 5		
Costs for the acquisition of funds	1,5	933 295	1 199 791
costs for the acquisition of funds		933 295	1 199 /91
Appropriations			
International work - Mozambique		200 840	211 566
Norges Bygdekvinnelag's awards		65 200	40 000
Transfer to county teams and local teams	4	2 032 573	1 994 703
Total appropriations	~ <b>!</b>	2 298 613	2 246 269
· · ··································		2 250 015	2 240 205
Cost of activities in the organization			
Consumer and food policy		430 115	412 186
Bygdekvinnelaget as a social actor		208 605	217 554
Womens's solidarity without borders		241 519	304 122
Organizational development and membership		2 091 668	2 866 220
National project		2 627 645	1 346 853
Elected		1 859 510	1 272 549
Total cost of activities in the organization		7 459 062	6 419 484
Office expences	6	2 241 711	1 997 139
OPERATING EXPENCES		12 932 681	11 862 683
ACTIVITY RESULT		114 034	241 657
Usin from d	40		
Help fund	10	60 329	-5 073
ACWW-vennemynt	11	-	-
PROJECT RESULTS		60 329	-5 073
ANNUAL NET PROFIT		174 363	236 584
Brought forward:			
To/from Help fund	0.10	60.220	C 070
From fri equity	9,10	60 329	-5 073
Net brought forward	9	114 034 174 262	241 657
Net brought forward	_	174 363	236 584

## Trial Balance 31.12.2016 Norges Bygdekvinnelag

Assets	Notes	31.12.2016	31.12.2015
Current Assets			
Accounts receivable	8	53 548	167 249
Other receivables	8	-	37 271
Total receivables	0	53 548	204 520
		55 5 10	201320
Bank deposits and cash	7	11 469 235	11 350 619
Total current assets		11 522 783	11 555 139
TOTAL ASSETS		11 522 783	11 555 139
<u>Equity and debt</u>			
Equity			
Other equity, anniversary gifts	9	528 125	528 125
Help Fund (Foundation / Anniversary / Reserve Fund)	9	1 665 159	1 604 831
Free equity	9	6 451 966	6 337 932
Total earned equity		8 645 250	8 470 888
Total equity		8 645 250	8 470 888
Current liabilities			
Accounts payable		803 680	919 748
Public taxes		460 721	408 807
Other current liabilities		753 581	707 680
Advance projects		793 419	904 905
International work	11	66 132	143 111
Total current liabilities		2 877 533	3 084 251
Total liabilities		2 877 533	3 084 251
TOTAL DEBT AND EQUITY		11 522 783	11 555 139

Oslo, 9th of february 2017 Board of Directors in Norges Bygdekvinnelag

#### Note 1 Accounting principles

The annual accounts consists of profit and loss statement, trial balanse and notes. Norges Bygdekvinnelag (NBK) is not subject to accounting. NBK, however, wishes to adapt to the law so that there is the best possible match between the annual accounts presented and the recommendations and legal requirements that apply.

The activity accounts allocate costs to activities.

This occurs mainly after elapsed time, as well as by direct debts (of project or activity-specific costs). Costs for profiling activities and for direct collection of funds are charged on costs for the acquisition of funds. Office costs consist of operating costs of the office, rent management, accounting and auditing.

The annual accounts are based on basic principles of historical cost, comparability, continued operation and congruence. Revenues are recognized as income when they are earned.

Expenses are normally expensed on delivery at the time of sale of goods and services.

Receivables to be repaid within one year are classified as current assets. Other assets are classified as fixed assets. Corresponding principles used for debt items. Current assets and fixed assets are stated at cost less impairment and any changes in value.

Note 2	Membership revenues	2016	2015
	Total membership income county council and central organization	7 362 600	7 415 523
	Share of county team	1 237 155	1 233 045
	Member income central organization	6 125 445	6 182 478
Note 3	Public grants - operations	2016	2015
	Ministry of Agriculture and Food	404 000	404 000
	Child, Youth and Family Directorate	300 000	300 000
	Total	704 000	704 000
	Other grants	2016	2015
	lotteries and Gaming Authority - VAT compensation	1 217 233	1 212 307
	Gjensidige	212 938	212 938
	Landkreditt Bank	12 938	12 938
	Norges Bondelag	200 000	200 000
	Gjensidigestiftelsen	2 404 372	1 415 226
	Sparebankstiftelsen	212 121	-
	Others	-	41 810
	Total	4 259 602	3 095 219

The grants have a duration of 1-3 years. Grants related to projects are recognized as

income in relation to the progress of the project. Other grants are recognized at the time of payment.

The payment of the project funds takes place mainly with a start-up percentage,

and the remaining payment when the project is carried out in accordance with the agreement.

Note 4	Transfer to local teams and county teams	2016	2015
	Share of quota county councils	1 237 155	1 233 045
	Proportion of VAT compensation county teams	196 945	202 620
	Proportion of VAT compensation local teams	590 973	517 319
	External costs related to VAT compensation	7 500	41 719
	Members income central organization	2 032 573	1 994 703
Note 5	Salaries	2016	2015
	Salary, including board fees	4 450 084	3 778 577
	Employer's social security contribution	722 085	598 813
	Pension costs	474 992	424 692
	Other labor costs	208 300	157 399
	Total labor costs	5 855 461	4 959 481

Comment:

The average number of man-years in 2016 has been 4 for the organization.

#### In addition, 1.2 man-years are associated with projects.

Remuneration to senior executives:

	Secretary	Board of Directors -	
	General	Chairman	Other
salaries / fees	769 725	269 250	226 126
Other benefits	5 274	5 652	7 551
Pension	170 136	-	-

Pension costs

The team's collective pension plans cover the requirements for mandatory occupational pensions.

Note 6	Auditing fees incl. VAT	2016	2015
	Auditing fees	34 375	31 250
	Auditor - Special Certificates	14 875	18 344
	Total	49 250	49 594

#### Note 7 Cash and bank deposits

Of total bank deposits, NOK 241,664 is a restricted contribution to the tax deduction account. Secure tax deductions per. 31.12. Amounts to NOK 240,137.

#### Note 8 Receivables

Trade receivables are stated at face value, less provisions for loss of NOK 11,000. Other receivables are listed at nominal value.

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Note 9 Equity

				Operating	
		Assistance	anniversary	fund, free	
		Fund	Gifts	equity	Total
	Equity per. 01.01.	1 604 830	528 125	6 337 932	8 470 887
	Disposition from profit for the year	60 329	-	114 034	174 363
	Equity per. 31.12.	1 665 159	528 125	6 451 966	8 645 250
Note 10	Assistance fund	2016	2015		
	Subsidies	54 290	39 905		
	Foreign services	12 779	33 961		
	Support measures	20 000	60 000		
	Interest income	38 818	48 983		
	Result	125 887	182 849		
Note 11	Intermediate with ACWW				
Note 11					
	Vennemynt ACWW	2016	2015		
	Inventory per. 01.01.	143 111	116 378		
	Interest income	523	2 089		
	Payment from local teams	24 657	25 995		
	ACWW - travel case	- 51 524	- 1351		
	Transferred ASWW London	- 50 635	-		
	Inventory per. 31.12.	66 132	143 111		

SANDBERG revisjon & rådgiving

To the general assembly of **Norges Bygdekvinnelag** 

#### INDEPENDENT AUDITOR'S REPORT

# **Report on the Audit of the Financial Statements** *Opinion*

We have audited the financial statements of Norges Bygdekvinnelag, showing a result of NOK 174 363. The financial statements which comprise the balance sheet as at December 31, 2016, and the statement of income 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 present fairly, in all material respects, the financial position of Norges Bygdekvinnelag at December 31, 2016, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

#### Basis for Opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, included International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company as required by laws and regulations, and 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 the board of directors report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information 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, 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 for the Financial Statements

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

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



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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

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



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#### **Report on Other Legal and Regulatory Requirements**

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

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

#### **Opinion on Registration and Documentation**

Based 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 Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Hamar, February 13, 2017 Sandberg Revisjon AS

Knut Sveen Statsautorisert revisor

Note: This report is issued for translation purposes only



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