



Brunstad
Christian Church

Annual Report 2017

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This is BCC

Brunstad Christian Church (BCC) has existed in Norway for about 100 years, and is the only Norwegian faith community with international spread. Today, BCC has approximately 8,200 members belonging to 19 local churches in Norway - from Harstad in the North to Lillesand in the South. In addition, BCC is active in 57 countries on six continents of the world. BCC's comprehensive efforts, together with members and local churches, provide children and youth with positive conditions during their formative years and arenas where members of all ages can gather around the Christian message.

All of BCC's endeavors build on the Bible and the Christian message and must reflect our Christian purpose. BCC has no salaried ministers; the spoken word from the BCC podium is for edification of Christian faith, where love is the essence. Members have different backgrounds, family situations, educations, and life circumstances. BCC intends for each individual to live independently and make decisions based on his or her own convictions and inner strength. What members have in common is their Christian faith.

Participation in the church is voluntary. For members of BCC, its foundation of faith is the reason they wish to be a member, and many appreciate the positive and important work carried out by the organization. Every week, hundreds of volunteer hours in the local churches provide or facilitate meaningful activities for children, youth, and adults of all ages within a Christian framework. The extensive efforts of BCC and its affiliated organizations further their mutual goals for children and young people: to experience a safe and healthy childhood and youth in the church, and to be able to learn and develop abilities and interests. Narcotics and alcohol are prohibited at all events organized for children and young people. They must experience a caring and supportive environment in the church.

BCC facilitates its mission through Bible school, language learning courses, media production, cultural exchange programs, and organizational development, amongst other things. BCC hopes that members experience an interesting and meaningful church life which then imparts an interest in being considerate, active citizens of local communities and nations.



From the Board

Members of BCC have shown commitment, a sense of ownership, and generosity to the organization over the last year. Even though BCC receives a lot of income through member donations, local churches, and other contributors, it is the people themselves who represent the most valuable capital for the organization. The efforts members put forward every week, yearround, are of great importance to society, not least for the thousands of children and youth who benefit from the extensive volunteer work.

The local churches' initiatives and fundraising drives for BCC, especially in the last 10 years, have played a crucial role in BCC's current financial situation. The local churches have strengthened their equity while simultaneously giving large contributions to BCC's endeavors.

Leading up to the summer of 2017, the local church in Eiker spearheaded an initiative for the local churches to reach their fundraising goals. This resulted in a record fundraiser, culminating in a historic celebration for all BCC members during the summer conference.

The organization's philosophical goals motivate and unite its members, and being a part of the volunteer efforts to reach these goals is imperative and especially meaningful. This is also essential for the Board of BCC. Volunteers should feel that their work is valued and that they make a difference; then the work is enjoyed by giver and recipient alike.

BCC encounters increasing interest in our organization, something we find both exciting and challenging. We view interest and attention from the public as a positive thing because it provides an opportunity for us to develop, improve, and at the same time become better at describing and communicating who we are and the work we do. We are proud that our establishment is well-organized as this order represents a great deal of systematic work. Audited financial statements are available on our websites, together with full annual reports from previous years.

Preparing for future generations is vital for BCC. A far-reaching commitment to conferences and events for young people was implemented in 2017. Easter Camp unites several thousand young people from around the world, and its third consecutive year was a big success. Promotion of the Christian message through activity and sports, among other things, is its primary goal. We will continue to develop and improve, and in cooperation with various young peoples' organizations, we plan to expand the Camp to several annual events.

BCC would like to thank all of our members for the enthusiasm and commitment they show for the organization.

We extend a special thanks to BCC's leaders, who inspire our life of faith via their participation at conferences, on TV-broadcasts, and with personal care throughout the whole year.

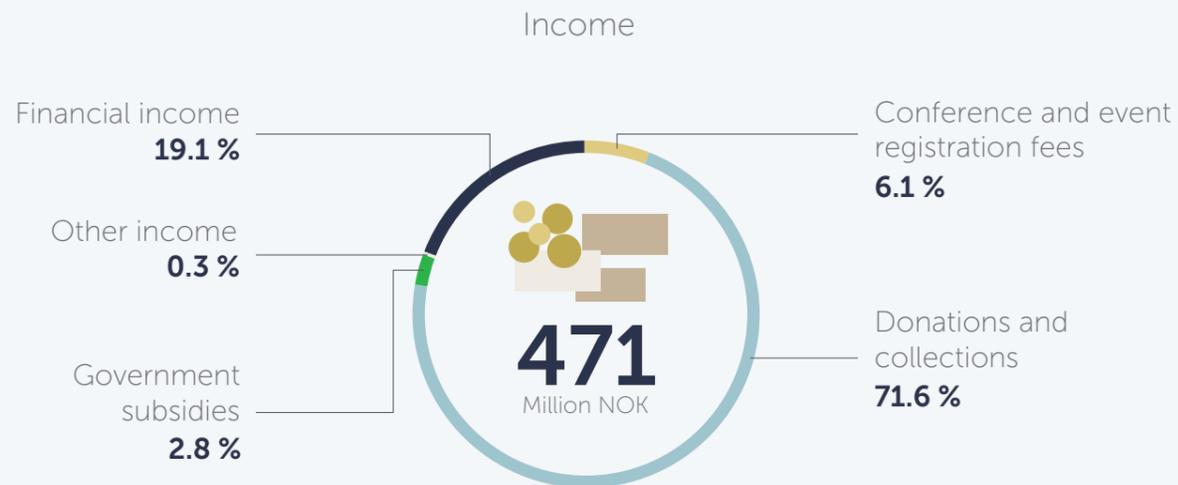
Together we work to fulfill BCC's objectives to an increasing degree. In the coming year, we aspire to continue and improve our organization's positive development.



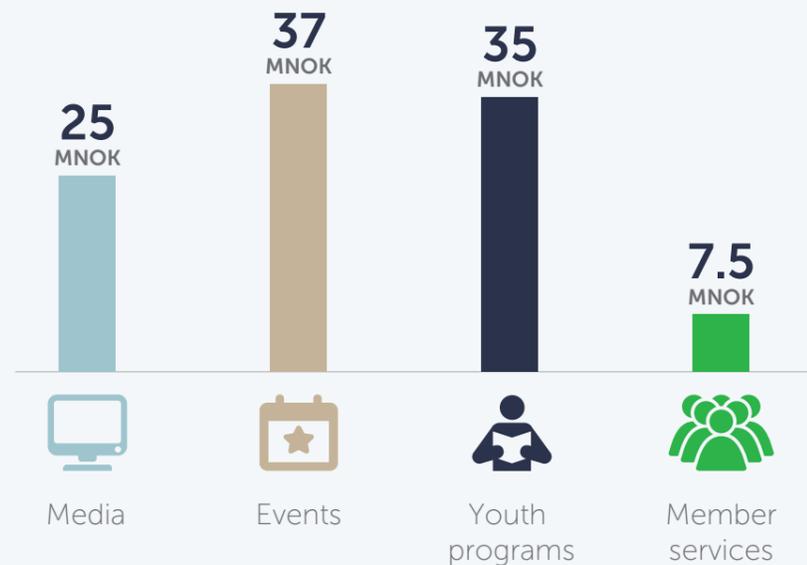
BCC's Board. From left: Tore Aslaksen (board member), Berit Hustad Nilsen (Chairman) and Finn Å. Ødegård (board member).

Key financial figures 2017

BCC had an operating profit of 114.7 million Norwegian kroner (MNOK) in 2017. The main source of income consisted of donations from members and a smaller portion of government subsidies from the Norwegian government and the County Council. BCC's equity was 743.5 MNOK as of December 31, 2017.

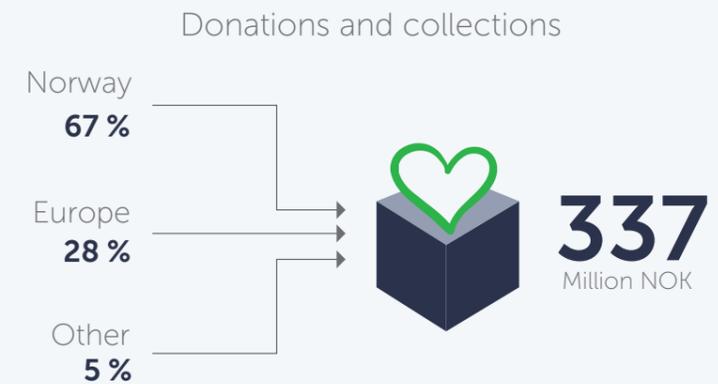


Operating costs / Areas of activity



Management of donations in BCC

BCC received donations amounting to 337 MNOK in 2017. An extraordinary initiative by the local church in Eiker boosted fundraising efforts in the different local churches in the months leading up to summer. Several local churches wanted to join the effort, which resulted in savings goals being met ahead of time, strengthening equity in local churches and in BCC's central activities.



These donations will be managed by the organization. Large portions of the gifts are earmarked for a fund which aims to secure a solid financial framework for Christian ideals and enterprises in the future. Parts of the fund will be allocated as a loan to the Brunstad Foundation, to support the extensive, ongoing construction at Brunstad.



Compliance in BCC

In addition to extensive outreach programs and initiatives, BCC has an active organizational life. Active members give their time and money generously, and sets the standard for the organization. BCC aspires to contribute positively to society as well as finding a stable and sustainable method to manage the value added by our members. BCC wants to ensure that coming generations also have opportunities to unite around the Christian mission.

BCC and the local churches must at all times be compliant with current laws and regulations. Therefore, BCC has allocated resources and funds to make certain that the organization's operations are compliant and fiscally responsible. Dedicated employees with various disciplinary competencies support the local churches with joint guidelines, seminars and relevant consulting.

Updated guidelines for organizational operations

BCC regularly develops and updates its routines and guidelines for organizational activity, and wants an equivalent financial and operational management at the local church level.

In 2017, BCC visited two Norwegian local churches to consult and advise about organizational operations. Development of training at the local level is on-going and continues to be a focus for BCC. Work to implement new privacy requirements that comply with GDPR (General Data Protection Regulation) was also started in 2017.

In December BCC organized a course for all board members and treasurers from the local churches. Around 160 representatives from about 60 local churches attended.



Course for board members and treasurers from the local churches.

BCC Events

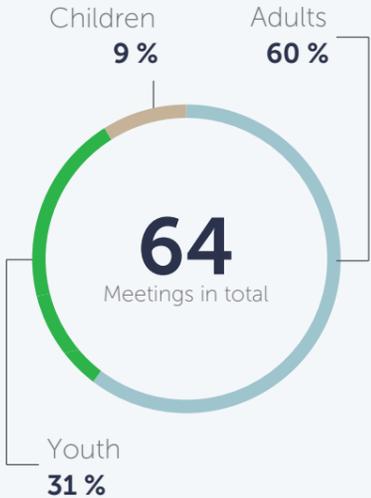
– increasing endorsement of the Christian message

Some of BCC's main activities are the edifying conferences and events for our members from around the world. During 2017, BCC arranged eight international conferences at Oslofjord Convention Center. In addition, in cooperation with several affiliate youth organizations, an international youth camp was held during Easter week. In 2017, 64 meetings in total were arranged for the target groups children, young people, and adults.

Easter Camp for youth

Easter Camp 2017 lasted for five days and was primarily for the 13-20 age group. Participants could choose among a variety of activities during the day, where they met young people from all parts of the world with similar recreational interests and were mentored by young adults. Evening programs focused on inspiring a life of faith in the camp's young participants. The contributions of several hundred volunteer youth mentors made the arrangement a huge success.

Gatherings at BCC's conferences for diverse target groups



BCC's eight international conferences lasted a total of 39 days, and had an average of 5,900 attendees. The conferences with the greatest attendance were the summer conferences and the Easter conference. During Easter, 8,400 participants gathered to celebrate the holiday, and 3,100 young people from 27 different countries participated in the Easter Camp.

Activities during Easter Camp 2017





Life at the marina during the summer conference in July

BCC Events manages planning for international conferences in Norway. This occurs in close collaboration with the church's leadership, which oversees the spiritual component of church events.

Many volunteers from various local churches contribute practical support, and in addition, produce themed gatherings, films, musicals, and concerts which support the Christian message.

60 years of summer conferences at Brunstad

In 2017 BCC celebrated 60 years of summer conferences at Brunstad, where the church has had all of its large gatherings since 1956. In July and August, a total of 15,600 people attended the summer conferences.

These two conferences comprised nearly three weeks of faith-building meetings, themed gatherings, and activities for children and young people.

International participation during the summer conferences



Involvement and renewal

The growing number of participants demonstrates strong interest in and increasing international endorsement of BCC's long conference tradition. A desire to expand the available options for children and young people as well as faith for the future caused BCC to start a comprehensive brainstorming process in the fall of 2017. Members from the whole world were invited to contribute ideas for future events.

Eighty local churches from around the world participated, delivering more than 700 ideas in to the project in the course of fall 2017. Ideas included suggestions for improvement in existing areas as well as brand new concepts. These will be tackled systemically in 2018. It was decided to expand the number of new youth events in 2018 going forward.



Debate on stage during a youth event in 2017.

Work for children and youth

A large part of the membership in BCC consists of children and young people, and much effort is given to secure a healthy, inclusive environment during their formative years. In 2017 BCC and our affiliated associations facilitated a total of 29 days of organized programs and activities for children and young people, primarily in conjunction with international conferences.

Along with these many interests and activities there follows a need for many mentors with diverse abilities and interests. The young people are encouraged to use their personal attributes, and to live their private lives as Christians in harmony with the Scriptures, so they can become good examples in both their immediate surroundings and on social media—for those they are together with at home and in their local churches.

Days with activities for
children and youth



29
Days

Training as mentors

In 2017 the church focused on training and inspiring young people to be good mentors for the children and young people they associated with. Special emphasis was placed on showing respect and giving encouragement and praise, so that everyone feels noticed and appreciated. By showing consideration for those who are younger, young people learn to be good, caring individuals and role models.

Diversity and variety

This activity is a result of BCC's goal-oriented effort to have a well-rounded offering of extracurricular activities inspired by our Christian faith. The goal is for children and young people between the ages of 13 and 19 to have a choice of interesting activities during both summer and winter seasons.

Topics such as these were high on the agenda during the five-day Easter camp in April, and continued to be emphasized throughout the remainder of the year at local gatherings and on podcasts and TV programs. The training in caring and mentorship continued to be a major aspect of BCC's work with children and young people throughout 2017.

BCC's preventative Resource Team

Growing up in BCC should be safe and wholesome, and our work with children and young people is geared toward actively preventing all undesirable outcomes. Alcohol and other intoxicants are not acceptable in the context of mentoring children and youth in BCC. BCC's Resource Team is responsible for the quality of prevention as it relates to violations, misbehaviors, and sexual abuse towards children and young people, and organized a course in March for all leaders of children and young people's groups from all the local churches in Norway.

The goal is to help all local churches develop practical skills in line with the aims of the strategic plan known as "Safe children – the responsibility of adults." The Resource Team monitors the work to ensure everything is in accordance with applicable guidelines.



Harald Kronstad
BCC Resource Team



Øivind Jacobsen
BCC Resource Team

Quality leadership at the core

It is in BCC's best interest that violations and misbehaviors of any kind are reported at once, which places extra responsibility on trusted individuals. Procedures must be established for internal reporting in a secure manner, so that responsible leaders can be made aware of unacceptable situations as soon as possible.

- ✓ A new and comprehensive revision of structures and procedures for quality leadership was initiated in 2017 and applies to every aspect of BCC's organization.
- ✓ Tools and materials have been developed for the local associations for further education and training.
- ✓ In addition to the required background check, a signed declaration has also been instituted for all personnel working with children and youth.

Interfaith and disciplinary cooperation

In the vital work of creating a secure framework surrounding our work with children and young people, BCC participates in an interfaith cooperation with Resource Centre against Violence and Sexual Abuse. Professional network building is ongoing, and will continue in 2018.

In 2017 BCC participated in Children's Rights Day, which is organized by Ombudsman for Children and the University of Oslo, and in the November Conference initiated by Resource Centre against Violence and Sexual Abuse.



BCC's youth program

Youth Exchange Program (YEP)

Both YEP, a youth exchange program in BCC, and Brunstad Bible School are highly prioritized programs for young people in the church community.

Participants in YEP are stationed in different locations where they receive teaching in the Christian belief and training in practical church work.

Youth from 33 different countries participated in the exchange in 2017. 409 participants were enrolled in the spring of 2017, and 429 in the fall of 2017.

Admission and placement is coordinated by YEP's manager.



Youth Exchange Program's Main Objectives

- ✓ YEP will teach about BCC's beliefs and history
- ✓ YEP will train students for missionary work and church life
- ✓ YEP will provide Norwegian language training and develop cultural awareness
- ✓ YEP will model respect and tolerance through cooperation in a multicultural environment
- ✓ YEP will facilitate volunteerism at the church's conferences and projects



Participants in YEP 2017



Youth at Brunstad Bible School share friendship and solidarity during both studies and recreation.



Administration and school management at Brunstad Bible School, from left: Synnøve Larsen, Bjørn Nilsen, Jane Courage and Gershon Twilley.

Brunstad Bible School

Brunstad Bible School has the largest annual enrollment of YEP participants, and was established in 2016 as its own entity in BCC. It has just completed its first full operational year. In 2017, the school had a total of 565 students from about 30 different countries; 290 students enrolled in the spring of 2017 and 275 during fall semester 2017.

Lessons and cultural exchange

Students have 35 hours of studies every week, including lessons, independent study, and group work. The curriculum is predominantly Bible studies, but the 2017 school year also included practical courses such as personal finance and Physical education. Norwegian language instruction was intensified in 2017, with the establishment of an online course to improve prospective students' proficiency prior to enrollment.

Livestreamed instruction

Brunstad Bible School's education is highly sought after, so the school started live streaming lessons in 2017 to YEP-groups based in other places around the world. Teamwork with BrunstadTV was essential for its success. The Bible School's expenses increased because of production and distribution, but offering this alternative has proved invaluable. Live streaming has become a compelling factor in the growth and coordination of available educational opportunities in all YEP-locations.

Practical training and volunteer efforts

During free time when there's no instruction at the Bible School, most students choose to get involved in volunteer work which supports the church's ideals and objectives. Many students gain insight and knowledge by participating in the planning and implementation of BCC's international Christian conferences. Others become involved in technology and production of content for BrunstadTV.

School atmosphere

Brunstad Bible School's boarding and education facilities are located at Brunstad in the Sandefjord municipality. Students are part of a lively school atmosphere with excellent facilities.

The principal at Brunstad Bible School is Bjørn Nilsen, who together with other employees and volunteers, is responsible for providing the young students with a varied and rewarding education. The school has its own counselor and health program, which safeguards support and follow-up for each individual. A good social environment is prioritized, and there is no tolerance for bullying.

Mission work in BCC

Religious education and missionary work at the Bible School

Brunstad Bible School, with its curriculum and teaching plans, is considered an important part of BCC's missionary work. Young people from many cultures meet for a whole school year of inspiring spiritual education. The school teaches the core of BCC's doctrine and beliefs, with the goal that students will gain a greater and more personal faith for themselves.

After completing a year at the Bible School, many travel home and find that the experiences and knowledge they've gained are advantageous for their local churches and environments. The year at Bible School is also a platform for building friendships across cultures and nations, which often stay with the young people further in life.

Work with individuals

BCC's missionary profile is based on spreading the gospel through encounters with individuals. The goal is that each person who wishes to become a disciple can gain a personal faith and love for Jesus. Important arenas for this work are conferences and TV broadcasts, and BCC has several online channels for Christian outreach.

BCC does not seek to gain a large following, but rather hopes that those who want to hear, learn, and live as followers of Jesus can find help and develop as Christians.

Online mission work

Everyone who wishes to read about BCC's doctrine and beliefs can do so on the platform activechristianity.org, and the church's core literature is available in e-book format. The gospel of Jesus has a positive, uplifting effect in people's lives, and this is conveyed through articles, films, and personal testimonies.

Activechristianity.org was published in 13 languages in the course of 2017, and had a notable increase in hits towards the end of the year, averaging 5,300 total views per day.

Social media is also used actively to reach more people the same messages conveyed in a simpler way both on Facebook and Instagram.

ActiveChristianity has a small permanent staff as well as a number of volunteers who help with articles, material, and translation.

 Followers on Instagram
18 000

 Followers on Facebook
8 000



Biannual missions' celebrations contribute, in addition to sermons, music, and entertainment, to fundraising for missionary work all over the world. Pictured here is Linnenbach's celebration in southern Germany on October 14.

Missionary support for people from nations with low purchasing power

To make it possible for more people to attend the international conferences, BCC provides financial assistance to invited participants from countries with low purchasing power. This is given in the form of board and lodging in Norway. Funds are set aside for this purpose in the annual Missions Budget, amounting to 5 million NOK in 2017.



Travel assistance, discounts on food, registration fees, and board during BCC's conferences.

BrunstadTV

– an important vehicle for the church’s message

The message of a faithful life is distributed by BrunstadTV to all corners of the world. Edifying content is broadcast from all of BCC’s international conferences. The channel produces quality programs and series for different age groups, with a goal to convey positive morals and values to children, youth, and families.

The channel produces and distributes content for both linear TV and online platforms like netTV and YouTube.

New technology and professional updates

The main goal of the work at BrunstadTV is to provide a vehicle for BCC’s Christian message, and this work requires constant technological updates. The unit’s employees stay professionally updated and use new methods and procedures both technically and while producing content.

Due to increasing demand, a new channel was opened for live streaming of the meetings at all of BCC’s conferences in 2017. This was a test project needing further development. BrunstadTV has a challenging production line since all conference speeches are simultaneously translated into over 20 languages. At the same time many of the programs are subtitled into the four major languages: Norwegian, English, German, and Dutch. Because of this the primary channel for distribution is still linear TV via satellite, while work continues to incorporate streaming technology which can support several language solutions.

Last year BrunstadTV held two large workshops to brainstorm ideas for new programs and create plans for next season.

Extensive volunteer effort

In 2017, BrunstadTV had 20 permanent employees, and 19 young volunteers from the YEP program.

During international conferences a large number of volunteers contribute to audio, lighting, and image production. BrunstadTV supplies all of the technology used at conferences and other TV-broadcasts organized by BCC, distributes multicamera video broadcasts live on a monthly basis, and live streams weekly for Brunstad Bible School.

Training young media apprentices and talents

BCC is approved as a training company by Oslo County Council. For several years, BrunstadTV has accepted apprentices in media studies, and two of these received Certificates of Completion as graphic designers in 2017, with excellent results. BrunstadTV is committed to focusing on professionalism, expertise, and learning in the work environment.

Employees admitted through YEP receive extensive training in media and TV production; BrunstadTV is a unique arena for recruiting young people interested in media from all around the world.

During Easter Camp, BrunstadTV offered their own agenda to young people ages 13-18. Over three intense days, they learned several components of multi-camera production, and participated in live broadcasts of the international Easter hockey tournament at Tønsberg Ice Rink.

BrunstadTV’s airtime in 2017



Member services

For many years BCC has offered support to local churches by developing guidelines for different domains such as bookkeeping, finances, volunteer work, taxes, and donations. The guidelines are to help maintain a secure, orderly, and well-functioning organization.

In addition, BCC contributes various services such as teaching, training, and support systems. In 2017 a project was implemented utilizing a digital tool called "MyShare", which is a further development of what was earlier called ActivityWeb. This digital tool ensures a simplified structure as well as transparency for member contributions, and provides better possibilities for the pre-payment of registration and maintenance fees.

As an organization, BCC handles sensitive personal data about its members.

Efforts to comply with the new GDPR requirements of 2018 began in 2017.

Focus on occupational health and safety

Working for the health and safety of our employees and volunteer workers during BCC's conferences has been a central topic in 2017. BCC implemented the tool Simployer to develop procedures for prevention and handling of safety violations.

In conjunction with BrunstadTV, a course in health and safety was conducted in January for 30 volunteers who work with rigging and production during BCC conferences. The goal is for effective, safe, and proper material handling and structure relocation during all our arrangements, and the volunteer workers had to take the course and a test as part of their training.



In 2017 BCC held several different seminars for local churches.

Important decisions: BCC's annual Representative Assembly

Each year representatives from BCC's local churches meet for the Representative Assembly. Resolutions that have considerable significance for BCC are settled at this time; additionally, the annual financial report is reviewed and approved. In 2017 there were approximately 120 representatives at the meeting which was held at the Panorama Hotel and Resort at Sotra, outside Bergen. Those who were present represented BCC's local churches from Norway and the rest of the world.

Good organization ensures sustainable operation and development

Organizational structure of the overall operational activity of BCC was a central theme at the Representative Assembly in 2017. A stable, effective organizational structure secures the administration of material assets and makes it possible to conduct BCC's Christian ministry in the best way possible.

The Board manages the significant activity originating in BCC, which is built upon funds entrusted to the organization by the members.

These funds have made it possible for the Brunstad Foundation to finance the extensive expansion at Brunstad through loans from BCC and the local churches. The investments require good management and cooperation between BCC and the Brunstad Foundation, and this is secured through a system of corporate governance.

BCC rents Oslofjord Convention Center at Brunstad for all its international conferences and status updates of the extensive expansion project, anticipated to continue into 2021, were provided at the representative assembly. Furthermore, there was given additional information regarding the development of financing models in conjunction with the project's completion and BCC's future use of the complex.

The Representative Assembly, on behalf of the local churches in BCC, agreed that they wished to continue planning efforts to ensure future generations have the possibility of experiencing conferences, fellowship, and edification at Brunstad.



The Board's Annual Report 2017

Organizational operations and location

Brunstad Christian Church

Brunstad Christian Church is an organization with a Christian purpose. The organization carries out missionary and humanitarian work in several countries on every continent. Administration is headquartered in rented offices at Ryenstubben 2, Oslo. The organization is also contracted with Oslofjord Convention Center AS at Brunstad in Vestfold, where BCC arranges annual international conferences. For more detailed information about BCC's activities, BCC's annual reports are available online at www.bcc.no.

The parent company

The parent company includes the organization Brunstad Christian Church, and the subsidiary BKM Holding AS with subsidiaries. In 2017 BCC sold the subsidiary Global Investment Holding AS to the Brunstad Foundation subsidiary Brunstad Holding AS. This was a step in the restructuring process where the Brunstad Foundation received strategic responsibility for future ownership of regional conference centers to separate the Christian organization BCC from business activities conducted in the Brunstad Foundation.

Continued Operation

The annual accounts for 2016 for Brunstad Christian Church are drawn up based on the assumption of continued operation, and the board confirms that this precondition exists.

Development, Result, and Balance Sheet

Brunstad Christian Church

The accounts show the result and equity as set out below (all amounts in thousands):

	2017	2016
Result	kr 155 227	kr 151 780
Equity	kr 754 832	kr 599 605

In the opinion of the Board, the annual accounts and accompanying notes provide a true and fair view of the result for 2017 and the balance sheet per 31.12.2017. There are no circumstances after the end of the financial year that are relevant to the assessment of the organization. The organization's ordinary depreciation largely constitutes the difference between the company's cash flow and the accounting result.

Parent Company

The parent company's accounts show results and equity as set out below (all amounts in thousands):

	2017	2016
Result	kr 150 023	kr 145 120
Equity	kr 748 808	kr 598 785

Taxation

Brunstad Christian Church has been established as a non-profit organization and is tax-exempt according to § 2-32 of the Taxation Act. Brunstad Christian Church is also approved by the Norwegian Tax Administration as an organization that qualifies for tax deductible charitable donations pursuant to § 6-50 of the Taxation Act.

Work environment

The working environment and general well-being in the workplace is favorable. There have been no serious injuries or accidents in 2017, and employee sick leave has been insignificant. The organization has good health and safety routines for follow-up of employees.

Gender equality

Brunstad Christian Church aims to be a workplace where there is full equality between women and men. The organization had 154 employees in 2017, 72 of which were women and 82 men. Many work with missions and humanitarian work. The board consists of one woman and two men.

Environment

In the opinion of the Board, the organization's operational activities do not cause a significant negative impact on the external environment. The organization has therefore not implemented or planned special measures in this area in 2017, besides the necessary measures required by law and regulations to safeguard the current environmental requirements.

Financial risk information

In the opinion of the Board, there is no market risk or significant risk of loss for the organization in the near future. The organization has operational activity throughout the world, and some revenues and costs are linked to currency. The organization's financial income and expenses must be reviewed with this in consideration.

Oslo 18th of April, 2018



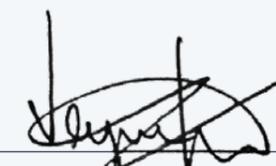
Berit Hustad Nilsen
Chairman of the Board



Finn Å. Ødegård
Board Member



Tore Aslaksen
Board Member



Vegar Kronstad
CEO

Financial Statements 2017

Brunstad Christian Church

Income Statement

PARENT COMPANY

Amounts in NOK thousand

PARENT COMPANY				GROUP	
2017	2016	NOTE	OPERATING INCOME AND OPERATING EXPENSES	2017	2016
0	0	2	Sales	52 062	48 532
30 250	19 195	2	Operating income	37 321	21 297
337 408	348 030	2, 9	Donations and collections	337 408	348 038
13 109	13 783		State and municipal grants	13 109	13 783
380 767	381 008		Total operating income	439 900	431 650
0	0		Cost of sales	35 248	26 227
36 078	25 279	3	Payroll expenses	39 016	27 332
6 682	3 545	4	Depreciation of assets and amortization of intangibles	18 312	16 304
0	0	4, 5	Write downs of assets and intangibles	0	1 449
228 684	208 859	9	Other operating expenses	236 339	213 724
271 444	237 682		Total operating expenses	328 915	285 036
109 323	143 325		Operating profit	110 985	146 614
FINANCIAL INCOME AND EXPENSES					
44 552	27 324		Interest income	36 568	21 526
45 632	14 688		Other financial income	53 141	14 760
0	0		Dividends from subsidiaries	0	250
7 135	8 886		Interest expense	14 724	7 841
37 145	24 671		Other financial expenses	35 708	29 529
45 904	8 454		Net financial items	39 277	-834
155 227	151 780		Ordinary result	150 262	145 780
0	0	10	Taxes	239	660
155 227	151 780		Net profit	150 023	145 120
TRANSFERS					
155 227	151 780	7	Allocated to equity		
155 227	151 780		Total transfers		

Balance Sheet as at 31st December

PARENT COMPANY

Amounts in NOK thousand

PARENT COMPANY				GROUP	
2017	2016	NOTE	ASSETS	2017	2016
0	0		Fixed assets		
0	0		Intangible assets		
0	0		Deferred taxation	818	818
0	0		Goodwill	606	606
0	0		Other intangible assets	0	24 218
0	0		Total fixed assets	1 049	25 642
0	0		Tangible assets		
0	0	4	Land, buildings and other real estate	149 802	559 899
20 149	15 837	4	Operating movable assets, furniture and fittings	28 519	29 318
2 821	2 237	4	Vehicles	2 821	2 329
22 970	18 073		Total tangible assets	181 142	591 546
3 000	15 000	5	Investment in subsidiaries	0	0
834 033	1 061 107	6	Other long-term receivables	679 602	603 280
837 033	1 076 107		Total financial fixed assets	679 602	603 280
860 004	1 094 180		Total financial assets	861 793	1 220 468
0	0		Current assets		
0	0	6	Inventory	1 225	2 926
14 881	1 264		Receivables		
11 045	6 739		Accounts receivable	8 759	4 860
			Other short-term receivables	22 088	19 000
25 926	8 003		Total receivables	30 842	23 860
387 447	137 603	12	Cash and deposits	391 746	146 064
413 373	145 606		Total current assets	423 813	172 850
1 273 376	1 239 786		TOTAL ASSETS	1 285 606	1 393 318

Financial Statements 2017

Brunstad Christian Church

Balance Sheet as at 31st December

PARENT COMPANY				GROUP	
Amounts in NOK thousand				Amounts in NOK thousand	
2017	2016	NOTE	EQUITY AND LIABILITIES	2017	2016
			Equity		
754 832	599 605	7	Retained equity	748 808	598 785
754 832	599 605		Total retained earnings	748 808	598 785
754 832	599 605		Total equity	748 808	598 785
			Liabilities		
			Non-current liabilities		
307 033	442 518		Other non-current liabilities	309 716	515 678
0	0		Deferred tax	2 529	58 519
307 033	442 518		Total non-current liabilities	312 245	574 197
			Current liabilities		
0	0		Debt to financial institutions	2 223	424
6 090	4 191		Accounts payable	6 242	6 899
0	0	10	Tax payable	87	495
2 106	1 626		Public taxes and contributions owed	2 618	1 818
203 314	191 846	9	Other current liabilities	213 383	210 701
211 511	197 663		Total current liabilities	224 553	220 377
518 544	640 181		Total liabilities	536 798	794 535
1 273 376	1 239 786		TOTAL EQUITY AND LIABILITIES	1 285 606	1 393 318

Oslo, 22nd of May 2018


Berit Hustad Nilsen

Chairman of the Board



Finn Å. Ødegård
Board Member



Tore Aslaksen
Board Member


Vegar Kronstad
CEO

Cash flow Statement

PARENT COMPANY			GROUP	
Amounts in NOK thousand			Amounts in NOK thousand	
2017	2016	CASH FLOW FROM OPERATING ACTIVITY	2017	2016
155 227	151 780	Net profit before tax	150 262	145 780
6 682	3 545	Ordinary depreciation	18 312	16 304
0	0	Tax payable	-495	0
0	0	Write downs of assets and intangibles	0	1 449
0	0	Change in inventory	1 701	-1 602
-13 668	3 417	Change in accounts receivable	-3 899	2 180
1 854	-1 810	Change in accounts payable	-657	369
16 380	-3 018	Change in other current assets and liabilities	1 537	-10 187
166 475	153 913	Net cash flow from operating activities	166 761	154 294
		CASH FLOW FROM INVESTMENT ACTIVITY		
-15 122	-15 331	Payments for the purchase of fixed assets	-1 533	-414 975
0	0	Receipts from the sale of fixed assets	0	4 562
0	-12 000	Payments for investments in financial assets	0	0
0	0	Cash in purchased company	-4 226	4 479
6 855	0	Receipts from the sale of financial assets	6 855	232 903
227 121	-70 797	Payments for outgoing loans	-87 835	0
218 854	-98 127	Net cash flow from investment activity	-86 739	-173 031
		CASH FLOW FROM FINANCING ACTIVITY		
0	-80 077	New short-term debt	1 799	-65 933
-135 485	118 880	New long-term debt	163 861	183 611
-135 485	38 803	Net cash flow from financing activities	165 660	117 678
249 844	94 589	Net change in cash and deposits	245 682	98 940
137 603	43 014	Balance of cash and deposits as at 01.01	146 064	47 124
387 447	137 603	Cash and deposits as at 31.12	391 746	146 064

Financial Statements 2017

Brunstad Christian Church

Notes to the financial statements

Note 1 – Accounting principles

The annual accounts are prepared in accordance with the Accounting Act of 1998 and accounting principles generally accepted in Norway.

Basis of consolidation

The consolidated accounts consist of one subsidiary and six subsidiary's subsidiaries, where Brunstad Christian Church has a legal or actual controlling interest. The consolidated accounts have been prepared on the basis of uniform principles in that the subsidiary applies the same accounting principles as the parent company. The consolidated accounts have been prepared as if the group was a single financial unit, where transactions and accounts between the companies are eliminated.

Shares in subsidiaries are recognized using the acquisition method. The consideration paid is measured as the fair value of assets transferred and liabilities assumed. Should the total of the consideration, carrying amounts of non-controlling owners and the fair value at the time of acquisition of previous shareholdings exceed the fair value of identifiable net assets of the company acquired, the difference is recognized in the balance sheet as goodwill.

Principle for valuation and classification of assets and liabilities

Assets intended for long-term ownership or use are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. Similar criteria are used when classifying non-current and current liabilities.

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

Non-current assets are valued at acquisition cost, but are written down to their recoverable value if this is lower than book value and the impairment is expected to be permanent. Non-current assets with a limited useful economic life are systematically depreciated or amortized.

Other long-term and current liabilities are valued at nominal value.

Assets and liabilities in foreign currencies

Assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date. Forward exchange contracts are recognised in the balance sheet at their fair value on the balance sheet date.

Foreign currency

Foreign exchange income statement are calculated at the exchange rate prevailing at the time of the transaction. Forward exchange contracts are recognised in the balance sheet at their fair value on the balance sheet date.

Shares in subsidiaries

Subsidiaries are assessed using the cost method in the company accounts. Write down to fair value has taken place when a decrease in value is due to factors that are not deemed to be temporary and when it is deemed necessary in accordance with good accounting practice. Dividends and group contributions from the subsidiaries are recognised as other financial income.

Inventories

Inventories are valued at the lower of purchase cost (according to the FIFO principle) and fair value.

Revenues

Sale of goods:

Revenues are recognized as they are accrued, when the majority of both risk and control have been transferred to the customer. This will normally be the case when the goods are delivered to the customer. Revenues are recognized by the value of the consideration on the date of the transaction.

Sale of services:

Revenues are recognized as they are accrued, e.i. when the claim for payment arises. This takes place when the service is provided, as the work is carried out. Revenues are recognized by the value of the consideration on the date of the transaction.

Gifts are recognized as income in the same period that they are earned. The grant income is recognized as income when the recipient has the legal right to the grant and the conditions are met.

Operating grants are accrued in the period for which they are given.

Receivables

Trade debtors are recognised in the balance sheet after provision for bad debts.

The provision for bad debts is made on basis of an individual assessment of each debtor.

Bank deposits, cash and cash equivalents

Bank deposits, cash and cash equivalents include cash, bank deposits and other means of payment maturing less than three months after acquisition.

Pensions

Defined contribution plan is determined by the matching principle. The period's contributions are recognised in the statement of income as pension cost for the period.

Expenses

Expenses are generally recognized in the same period as the corresponding revenue. In cases where there is no clear connection between expenses and revenues, the allocation is determined based on an informed estimate. Other exceptions to the matching principle are specified where relevant.

Taxes

Tax expenses are matched to the result before tax. Tax relating to equity transactions is recognized in equity. The tax expense comprises tax payable (tax on the direct taxable income for the year) and any change in net deferred tax. The tax expense is divided between ordinary profits and profits from extraordinary items in accordance with the tax basis. Deferred tax liabilities and assets are presented net in the balance sheet.

Note 2 – Revenue

Parent company

Brunstad Christian Church is actively engaged in missionary and humanitarian work around the globe. The association leases the premises and facilities of Oslofjord Convention Center, where it holds four large international conferences per year.

Source of income in ranked order:

1. Norway
2. Germany
3. Switzerland
4. Denmark
5. Other countries

Group

Subsidiaries have their source of income in all continents apart from Asia.

Note 3 – Payroll expenses, number of employees, remunerations, loans to employees, etc.

Amounts in NOK thousand

PARENT COMPANY			GROUP	
2017	2016		2017	2016
30 078	20 609	Salaries and wages	32 615	22 281
4 946	3 110	Social security contributions	5 252	3 412
967	338	Pension contributions	1 031	416
86	1 222	Other remuneration	118	1 224
36 078	25 279	Sum	39 016	27 332
154	168	Number of employees in the accounting year	159	177

In accordance with the law on mandatory company pensions, all group employees participate in pension schemes that meet the requirements of the law.

Remuneration to executives	Salary	Other remuneration
General Manager	789	115
Board	2 143	119

Board members do not receive remuneration, but two board members have been employed by the organisation and have received salary in 2017 and one board member received a salary for half a year.

Remuneration to key management personnel includes all companies in the group.

No loans or guarantees have been granted by Brunstad Christian Church to key personell.

Auditor

The remuneration paid to the auditor is divided as follows:

PARENT COMPANY			GROUP	
2017	2016		2016	2015
504	605	Statutory audit	712	785
116	26	Other assurance services	116	29
55	56	Other assistance	62	63

Amounts are exclusive of VAT.

Amounts in NOK thousand

Financial Statements 2017

Brunstad Christian Church

Notes to the financial statements

Note 4 – Fixed assets

Amounts in NOK thousand

PARENT COMPANY	Movable assets, fixtures	Vehicles	TOTAL
Acquisition cost 01.01.2017	23 143	3 539	26 682
Additions	13 589	1 533	15 122
Disposals	-	-	-
Purchase cost 31.12.17	36 732	5 072	41 804
Accumulated depreciation	16 585	2 251	18 836
Accumulated impairment	0	0	0
Impairment	-	-	-
Avskrivninger, nedskrivninger og rev. nedskr. 31.12.11	-	-	-
Net book value 31.12.2017	20 149	2 821	22 970
Depreciation in the year	6 062	620	6 682
Expected useful life	5 years	5 years	
Depreciation method	Linear	Linear	

GROUP	Intangible assets	Land, buildings and other real estate	Movables, fixtures, plant and machinery	Vehicles	Deferred tax, VAT, buildings	TOTAL
Acquisition cost 01.01.2017	24 806	541 772	46 981	3 631	46 196	663 386
Additions, purchased assets	-	2 796	15 200	1 533	-	19 528
Additions from acquisition of businesses	-	-	-	-	-	-
Disposals from sale of businesses	-24 806	-365 903	-2 671	-	-46 196	-439 576
Acquisition cost 31.12.2017	-	178 665	59 510	5 164	-	243 338
Accumulated depreciation	-	28 863	30 991	2 343	-	62 197
Accumulated impairment	-	-	-	-	-	-
Net book value 31.12.17	-	149 802	28 519	2 821	-	181 142
Depreciation and impairment in the year	-	8 424	9 268	620	-	18 312
Expected useful life	40 år	10-60 år	4-12 år	6-7 år	5 år	
Depreciation method	Linear	Linear	Linear	Linear	Linear	
Annual lease of assets not recognized on the balance sheet		-	312	212		

Note 5 – Subsidiaries, associated companies, etc.

Amounts in NOK thousand

BKM Holding	Location	Acquisition date	Voting right	Acquisition cost	Book value	Equity
BKM Holding with following subsidiaries	Oslo, Norway	november 13	100 %	Founded by BCC	5 250	-163
* Ryenstubben 2 AS	Oslo, Norway	november 13	100 %	Founded by BCC	5 250	2 942
* Brunstadshop AS	Oslo, Norway	december 14	100 %	1 000	1 000	1 418
* Straumeparken AS	Straume, Norway	november 15	100 %	9 848	9 849	-1 478
* Runstad Eiendom AS	Ski, Norway	january 14	100 %	950	950	979
* BCC Event AS	Oslo, Norway	december 14	100 %	Founded by BCC	1 000	5 413
* SEE Travel & Tours AS	Kråkstad, Norway	november 13	100 %	0	0	1 253

In September 2017, Brunstad Christian Church sold Global Investment Holding AS with its 10 subsidiaries to Brunstad Holding AS. Always Conference Center (previously owned by BKM Holding AS) was sold to Global Investment Holding AS on 31.12.2017

Note 6 – Receivable with due exceeding one year

Amounts in NOK thousand

PARENT COMPANY	2017	2016	GROUP	2017	2016
	833 986	1 061 107	Other receivables	679 555	603 280

Note 7 – Equity

Amounts in NOK thousand

PARENT COMPANY	Other equity
Equity 01.01.2017	599 605
Equity changes in the year	
Profit for the year	155 227
Equity 31.12.2017	754 832
GROUP	Other equity
Equity 01.01.2017	598 785
Equity changes in the year	
Profit for the year	150 023
Equity 31.12.2017	748 808

Financial Statements 2017

Brunstad Christian Church

Notes to the financial statements

Note 8 – Balances and transaction with companies in the same group – parent company

Amounts in NOK thousand

Other long-term receivables			Internal trade		
	2017	2016		2017	2016
Group companies	158 732	465 444	Group companies	10 752	8 821
Sum	158 732	465 444	Sum	10 752	8 821

Rental costs			Interest income		
	2017	2016		2017	2016
Associated companies/churches	2 925	2 680	Group companies	919	1 599
Sum	2 925	2 680	Sum	919	1 599

Note 9 – Related-party transactions

Brunstad Christian Church gives and receives gifts and contributions from local and foreign congregations. Moreover, Brunstad Christian Church has transactions and balances with companies linked to Brunstad Christian Church's business. Transactions between companies in the group is limited to interest on intercompany loans.

Beyond the transactions with group companies Brunstad Christian Church recieved a gift of 1.2 million NOK in 2017 from the related party Skjulte Skatters Forlag.

Note 10 – Taxes

Amounts in NOK thousand

Parent company

In accordance with Norwegian Tax Law § 2-32 Brunstad Christian Church is not considered taxable.

GROUP

	2017	
Taxable income for the year	2017	
Group's profit before tax including group eliminations	149 917	
Income on non-taxable activities deducted	155 634	
Profit before tax from taxable activities	(5 717)	
Permanent differences	44	
Use of loss carried forward	(205)	
Change in temporary differences*)	2 107	
Direct taxable income for the year	(3 771)	
Tax payable on this year's profit	87	
Tax payable for acquired foreign company **)		
The year's tax expense consists of:	2017	2016
Tax payable	87	495
Change in deferred tax*)	152	(218)
Tax effect of group contribution	-	-
Tax expense – operating profit	239	277
Tax on acquired foreign company**)	-	382
Total tax on the year's profit	239	660

*) changes in timing differences and deferred tax cannot be directly reconciled with the specification below, due to acquisitions in the course of the year

Financial Statements 2017

Brunstad Christian Church

Notes to the financial statements

Breakdown of deferred tax and losses carried forward 2016 2017 Change	2017	2016	Ending
Fixed assets	15 788	40 658	-24 870
Non-current assets	(468)	(1 110)	642
Gain and loss account	(580)	-	-580
Tax losses carried forward	(23 101)	(23 232)	131
Total	-8 360	16 316	-24 676
Deferred tax	-1 923	12 829	-14 752
Deferred tax on value added buildings	-	48 171	
Deferred tax assets not recognized on the balance sheet		(2 922)	
Deferred assets on acquired foreign companies**)		(377)	
Net deferred tax/deferred tax assets	1 923	57 701	-55 778

**) In 2016, Brunstad Christian Church purchased 10 international conference centres. These companies are consolidated into the group accounts, but due to insufficient notes to their accounts, only one company is consolidated in the tax note. The tax position of the remaining companies is immaterial, and these are, therefore, included in the above table with a total amount.

Note 11 – Collateral and guarantees, etc

Amounts in NOK thousand

GROUP	2017	2016
Guarantees		
Private persons associated with the church, relating to financing of deposits	-	-
International churches	-	-
Guarantee for Stiftelsen Brunstad Konferansesenter	-	-
Guarantee for debt in other companies associated with the church	-	-
Other guarantees	2 501	27 795
Total	2 501	27 795
Collateral		
Loan to subsidiary secured by assets	-	10 722
Amount of assets pledged or assigned to secure own debt	-	24 316

Note 12 – Bank deposits

Amounts in NOK thousand

PARENT COMPANY

Parent company Bank deposits and cash include NOK 1,286 in tied tax withholdings.

GROUP

Bank deposits and cash include NOK 1,393 in tied tax withholding.

Note 13 – Recognition of foreign currency monetary items

Amounts in NOK thousand

PARENT COMPANY	2017	2016
Agio recognized	14 688	14 688
Disagio recognized	24 671	24 671
Net foreign currency monetary items	-9 984	-9 983

GROUP	2017	2016
Agio recognized	47 772	14 760
Disagio recognized	40 847	29 529
Net foreign currency monetary items	6 925	-14 769

To the General Meeting 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 showing a profit of NOK 155 227 000 in the financial statements of the parent company and profit of NOK 150 023 000 in the financial statements of the group. The financial statements comprise:

- The financial statements of the parent company, which comprise the balance sheet as at 31 December 2017, and the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and
- The financial statements of the group, which comprise the balance sheet as at 31 December 2017, and the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion:

- The financial statements are prepared in accordance with the law and regulations.
- The accompanying financial statements give a true and fair view of the financial position of the parent company as at 31 December 2017, 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.
- The accompanying financial statements give a true and fair view of the financial position of the group as at 31 December 2017, 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 Company and the Group 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, 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 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 and the Group'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.

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We 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 and the Group'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 or the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements



or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company or the Group 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.
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Report on Other Legal and Regulatory Requirements

Opinion on the Board of Directors' report

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

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company and the Group's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Oslo, 22 May 2018

PricewaterhouseCoopers AS

Gøril Hyni

State Authorised Public Accountant

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

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Brunstad
Christian Church