



2022

ANNUAL REPORT





## Contents

Who is BCC – and what do we work for?	4
Organization and decision-making authority	8
From the Elders	10
Excerpt from the Statement of Faith	12
From the Secretariat of the Assembly of Representatives	14
Key financial figures	18
Making ourselves financially sustainable	20
Committee work in the Assembly of Representatives	22
Churches in the federation	24
Associate members	26
Joint initiatives:	
BCC Event	28
BCC Media	34
BCC Fund	40
BCC A-team	43
BMS International	46
BCC Facilities	51
Consolidated Financial Statement	52

# Who is BCC – and what do we work for?

The BCC Federation is an association of organizations that share a common faith and purpose. It is Christian, non-profit and charitable, and has extensive international activities.

In step with the development of both the church and society, BCC has worked to ensure a good organization that will meet both current and future needs. As the only Norwegian religious organization that has expanded internationally, we had a limited formal organization for a long time. This has been developed over several years, and in 2021 the international BCC Federation was constituted.

The message Jesus brought is what brings us together, and the Bible is our only authoritative scripture. The founder of the church, Johan Oscar Smith, preached this in the beginning of the last century, and many faithful men and women have carried on this good legacy. Today we have many young members who are active in church life, in mission work, and in care work.

A key factor is the commitment and enthusiasm of our members for the objectives. They feel ownership of the work needed to fulfill this, and many volunteer for various tasks.

2022 was the first full year of operation for the new organizations in the BCC Federation. Three children's and youth organizations were admitted as associate members, and numerous committees were created by the Assembly of Representatives.

This annual report describes the overall activities of the central organization and the member organizations classified as joint initiatives. The activities of our local churches and children and youth organizations are described in separate annual reports.



An exciting evening gathering during the youth club summer camp.

## Our objectives

**The objectives of the BCC Federation as set forth in the Constitution are to:**

- promote the Christian faith, as it appears in the BCC Federation's Basis of Faith among all people and teach those who want to, to keep all of Jesus' commandments
- further the framework conditions for Christianity and its standing in society
- provide children and young people with a positive and healthy Christian environment, and create good framework conditions for children and young people's personal, spiritual, and social development

## This is how the work is financed

The work of BCC is mainly financed by donations. As can be seen from the accounts, the BCC Federation received 181.3 MNOK in 2022. The Constitution states that, in order to carry out its objectives and activities, the BCC Federation and its member organizations may, among other things:

- Receive inheritance, donations, and grants
- Receive funding from local, regional, national, or international authorities or bodies
- Require a membership fee from member organizations, determined by the Assembly of Representatives
- Accept voluntary and unpaid work
- Receive returns from impact investments, passive income from physical or financial assets or income from activities that further the objectives of the member organizations





Activities for fulfilling our objectives

-  Meetings and gatherings, Sunday school, worship and music, child blessing, baptism of believers, communion, Bible instruction etc.
-  Regional, national, or international Christian conferences
-  Media production, distribution, and development
-  Missionary work
-  Activities and care for children and young people
-  Humanitarian aid and care for the sick, elderly, lonely, poor and others in need
-  Training of volunteers and church leaders
-  Impact investments and ownership in, or financing of, Christian social entrepreneurship

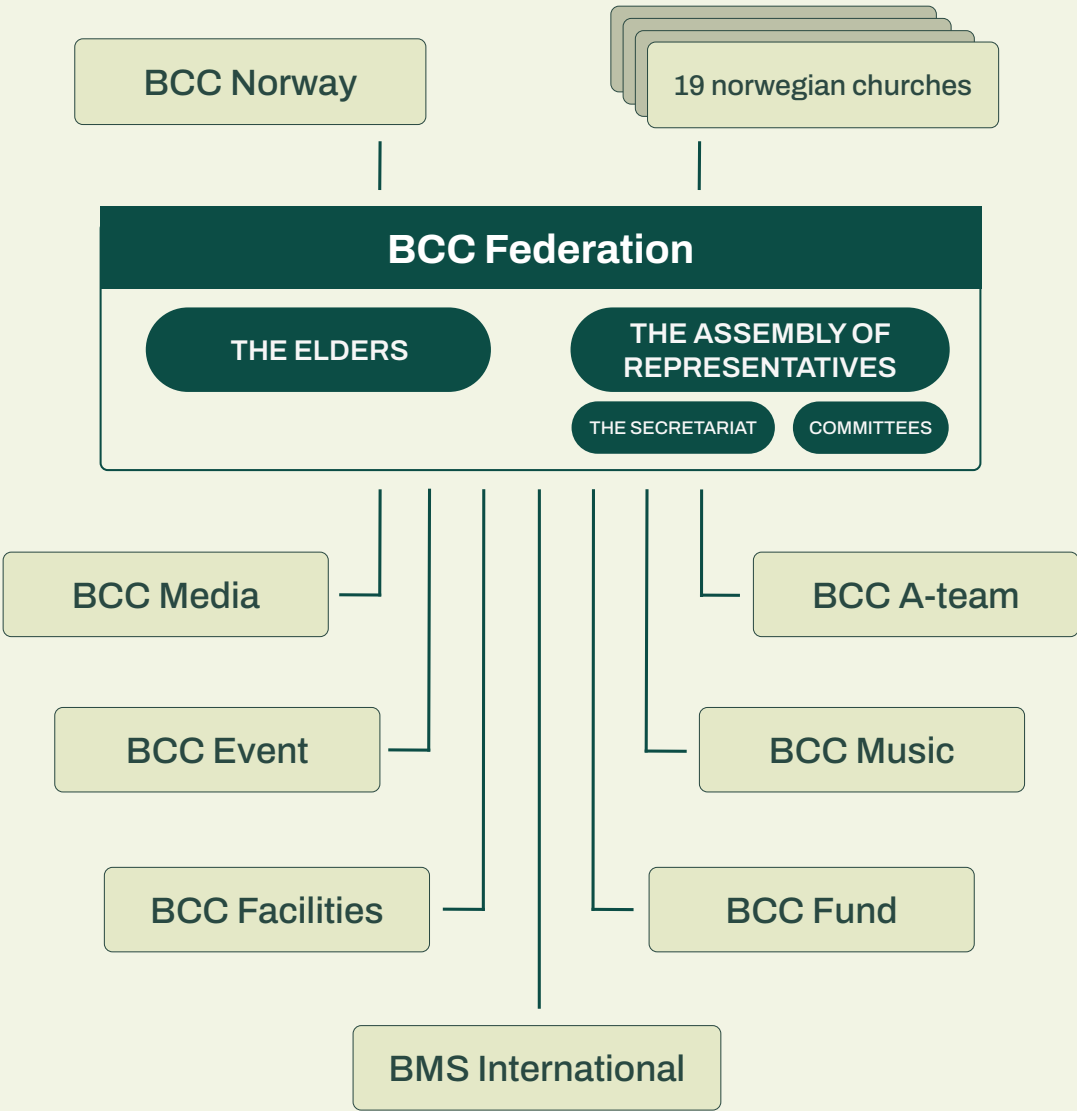
*Taken from the Constitution of the BCC Federation*





# Organization and decision-making authority

There are three types of member organizations in the BCC Federation: joint initiatives, associate organizations, and churches and children's and youth organizations. The central organization consists of several bodies, as illustrated below. Read more about the decision-making authority on the right-hand side.



**BCC Norway**

A publicly registered religious organization in Norway, and the national body for the Norwegian local churches.

**The Assembly of Representatives**

The highest authority in all matters not falling under the Elders' responsibility. Representatives are elected from among the member organizations. Each year, the Assembly of Representatives approves the budget and allocations to the various joint initiatives based on their activity plans.

Other typical matters include accounting, the establishment of committees, and the election of people to office. The Assembly can also process applications and set the conditions for organizations that wish to be admitted as members.

The Assembly cannot make decisions that directly affect the member organizations; these must be approved separately in each independent organization.

**Joint initiatives**

These are the key initiatives in the federation. As of 2022, seven foundations have been established with specific mandates and their own boards. Read their reports on pages 28-51.

**The Elders**

The body with the highest authority in matters of faith and doctrine, with responsibility for stewardship of the basis of faith and doctrine. They are responsible for the Christian content in productions and conferences and determine the target groups for activities in the BCC Federation and in its joint initiatives. The Elders also organize the annual elders gathering.

**The Secretariat**

Safeguards and follows up the interests of the Assembly of Representatives between meetings. They must follow up resolutions and are responsible for preparing and facilitating the Assembly's meetings. The Secretariat functions as the board for the BCC Federation.

**Committees and task forces**

The Assembly can appoint committees or task forces for specific initiatives, skill areas, functions, or similar.

The participants are chosen from member organizations, and their task is to work on relevant topics within their mandate. There are currently eight committees and one task force. Read more on pages 22-23.

# From the Elders

2022 was a special, but rich and memorable year. The war in Ukraine characterized large parts of the year, and we remember those experiencing the war in our prayers. This only increases the longing for eternity, when war and pain will be no more. But we still have this time of grace, and must accomplish something for the cause of God’s kingdom.

I find it quite amazing how good it is to come together. In addition to missionary activities and a great deal of activity in the local churches, we had nine international conferences and four youth camps at Brunstad last year.

It is almost unbelievable that this is possible, especially with such a large group of young people. Several thousand are gathered at once, and usually such large gatherings mean challenges with both peace and good order. But we have peaceful days at conferences and camps, and the vast majority behave very well. I believe this is only possible through the Holy Spirit and the help we have in the word of God.

In the Word there is great opportunity for all people to become one, regardless of who we are or where we come from. And this unity in Christ Jesus gives us great power and ability to accomplish our task in the time we live in. Jesus asked us to go out and:

**”make disciples of all the nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, teaching them to observe all things that I have commanded you.”**

*Matthew 28:18-20*

It all depends on whether we want to do what Jesus commanded us. He said to His disciples:

**”If anyone desires to come after Me, let him deny himself, and take up his cross, and follow Me.”**

*Matthew 16:24*

Paul was one of those who wanted to follow Jesus. This comes out clearly in his personal testimony in his letter to the Galatians:

**”I have been crucified with Christ; it is no longer I who live, but Christ lives in me; and the life which I now live in the flesh I live by faith in the Son of God, who loved me and gave Himself for me.”**

*Galatians 2:20*

Further on in the book of Galatians, he highlights that we can all become one in Christ, no matter who we are:

**” For you are all sons of God through faith in Christ Jesus. For as many of you as were baptized into Christ have put on Christ. There is neither Jew nor Greek, there is neither slave nor free, there is neither male nor female; for you are all one in Christ Jesus.”**

*Galatians 3:26-28*

When everyone becomes one in Christ, the Holy Spirit works life and peace in the individual, and everything is surrounded by peaceful atmosphere. We experience this in practice, and only in this way can unity be preserved, and the church continue to develop in a healthy and good way.

For much of last year, the Elders were working on further development of the description of our basis of faith. I am including an extract from the introduction to this in this annual report, hoping that many will find it interesting to learn a little more about what we believe in and what BCC stands for.

I would like to extend a warm and heartfelt thank-you to everyone who has helped support and build the church over the past year. Both young people and adults, including the elderly, have contributed with enthusiasm and joy so that we can gather around what means so much to us. We come together around the words of the Bible, which we experience give us help, comfort, and guidance for a good and blessed life in this world. At the same time it gives us great hope for eternity, where we will always be together in a new dispensation.

On behalf of the Elders,  
Kåre J. Smith



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Kåre J. Smith



# Excerpt from the Statement of Faith

**Brunstad Christian Church (BCC) had its small beginnings at the start of the 1900s. It all began with one man, Johan Oscar Smith (1871-1943). He had sensed God calling him from a young age and had an exceptionally strong desire for truth and godliness. At the age of fifteen and a half, he went to sea, and two years later entered the Navy, where he served and where he gave his life to God on May 17, 1898, at the age of 26.**

Johan O. Smith read in God's word how a Christian should live. It became a tremendous need for him that he was unable to make this succeed in his own life. He joined some other young people who prayed and read the Bible together, and God's Spirit worked powerfully on him to cleanse himself. Two years after his conversion, he received the Holy Spirit, and God's word became more and more living for him.

We know that Smith was primarily concerned with living a faithful life in fellowship with Jesus Christ, and that he never thought or intended to form a separate church denomination. From the literature he has left us, it is clear to see that he also took an interest in what was going on in the society at large of which he was a part. He followed the development of the spiritual revivals that had influenced people both in Norway and other countries. He refers to books by various authors and was edified by many believers in his own time, not least by prominent figures from what has been called the "Holiness Movement" that emerged in the early 1800s and especially had a strong impact in North America and Great Britain.

In 1912 Johan O. Smith began publishing the magazine Skjulte Skatte [Hidden Treasures] with his brother, Aksel Smith (1880-1919). In the periodical's more than 110-year-old history, there are a plethora of articles written as edifying literature for people who have a

desire for growth and development in their Christian life. The vast majority of articles clearly show a kindred spirit in this longing.

Smith served in the Navy for 39 ¼ years, and travelled frequently along Norway's entire coastline, especially when on neutrality patrol during World War I (1914-1918). When he had shore leave, he sought out Christian assemblies and individuals from Vadsø in the north to Halden in the south. In this way, small groups of friends emerged which, in several places in Norway, developed into churches. Today, the church that began in a small way has spread from Norway to more than 50 countries on all continents of the world.

Johan O. Smith had an extensive correspondence, especially with his nine-year-younger brother Aksel and later also with his close co-worker Elias Aslaksen (1888-1976). Many of these letters have been preserved in their original form. These personal letters, written confidentially to his friends, say a great deal about Smith's love for the truth and the wisdom God gave him because of his Godly fear. The letters provide a unique insight into the beginning and early development of our churches and why, along with the articles in the Skjulte Skatter, they have come to be of such significance and enrichment for BCC as a church community. Johan Oscar Smith died on May 1, 1943. (...)

There are no specific doctrinal texts in BCC's doctrinal tradition, and we have no authoritative writings beyond God's Word, the Bible. However, Johan O. Smith's writings are given special importance through Article 1.2.A of the BCC Federation's Constitution, which states that "The BCC Federation's Basis of Faith is [...] based on the teaching, the values, and the Christian content that Johan O. Smith represented, especially as it appears in his articles in the publication Skjulte Skatter (Hidden Treasures), his surviving letters and his books published by Stiftelsen Skjulte Skatters Forlag."

We have an abundance of literature that explains what we believe, but we have not previously had a comprehensive explanation of our basis of faith in a classically theological and codified language. This Statement of Faith will illustrate our perspective on Man, the Fall and Jesus as Savior and propitiator. Our Christological doctrines pertaining to Jesus' pre-existent state, as the incarnate Son of God, and His work in His post-existent state, will be dealt with in more detail in a separate chapter.

Paul writes to Timothy that, as an apostle, he preached the promise of life in Christ Jesus. Jesus also says that He had come so that we might have life, and that we might have it more abundantly. It is of crucial importance to us that all doctrine must lead to a life worthy of repentance. It is for this reason that

a few selected themes will be covered more extensively, particularly those themes that are applicable to the new life we are called to live in Christ Jesus. These will include such subjects as living a crucified life with Christ, what we understand by living a victorious life, and the conditions and promises that apply to Jesus' disciples.

We believe that the church, the body of Christ, is a living organism, knit together and consisting of those who have received Christ as Lord and walk with Him as their Lord. It is of paramount importance that each member of the body has a personal connection with the head, Jesus Christ. That is why we have given particular focus to this. We believe that there are prerequisites, but also promises, that apply to anyone who is an active member of the body; and we want to describe this highly exalted and heavenly calling.

We hope that this Statement of our faith is both informative and comprehensible to all those who wish to familiarize themselves with the doctrines and teachings that are so crucially important to us, both as individuals and as a church.

🔗 Scan the QR code to read the entire Statement of Belief at [bcc.no](https://bcc.no)



# From the Secretariat of the Assembly of Representatives

**An active year lies behind us. 2022 has been rich in content, activities, and experiences, and we are thankful to be a part of this Christian community. It is inspirational to see that the gospel changes lives, and that a good framework for operations contributes to renewal and development.**

The international conferences are the hub of church life, leading us to become more and more one church across nations, cultures and different social statuses. This summer, we were able to celebrate the end of an almost 10-year construction period, meaning that we could finally use the facilities at Brunstad in their entirety. We see the need to have good places to meet, especially for children and young people, so that they can experience Christianity as something relevant and contemporary.

A central part of last year's operations was focused on creating Christian content that can be shared on the platforms and in the arenas where young people and children spend their time today. This digital investment will continue, and we have supported the production of content for Sunday schools and youth clubs. Both the Sunday school initiative and the development of a gaming universe have attracted attention by being innovative in form and content. Many people have contacted us with an interest in this content, both from Norway and other countries.

The challenging situation in the world also affects our operations. Our friends in Ukraine and Russia have had a particularly demanding year, and we encourage everyone to continue to join us in prayer for both the people and the countries.

Like everyone else, we are taking steps to secure financial sustainability, and at the end of the year, the Assembly of Representatives decided to update the church's long-term financial plan for the coming years.

We see a stable donation model, and members who want to contribute through voluntary efforts to build the church, as a key to success. A new model for donations was explored and tested in three pilot churches, with good results. The Assembly of Representatives therefore decided last year to introduce a means-based donation model in all the BCC Federation's churches, beginning in 2023. This will help to ensure fair distribution as well as sustainable access to resources. You can read more about this on pages 20-21.

When we talk about sustainable access to resources, the volunteer efforts of our community are an important factor. When individuals contribute according to their opportunities, abilities, and skills, together we have great leverage. Committed members participate in decision-making processes, and the finances are robust and in order. This makes us confident that BCC's positive development will continue.

It should be easy to contribute as a volunteer, including for board and committee work, and so it is crucial that our organizations fulfill their objectives as efficiently as possible. In the years to come we will continue to work on prioritizing activities and strategic plans to ensure that everything we do facilitates fulfilling our purposes in the best possible way.

It has been enriching for us to form several new relationships from different corners of the Christian landscape, both in Norway and elsewhere in the world, and we look forward to further developing

these in the coming year. We believe it is more important than ever that Christians who want to live according to what the Bible teaches stand together to protect the freedom of religion laid down in the UN's Declaration of Human Rights.

We would like to thank all those who have contributed to the BCC Federation's central activities in so many ways throughout the year. A special thank you goes to the Elders who uphold the Bible's message and who lead faith building on a steady course amid a turbulent world. Thanks also to everyone in the Assembly of Representatives, to the many who take positions on boards, committees and working groups. We look forward to the continuation.

On behalf of the Secretariat of the Assembly of Representatives,  
Berit Hustad Nilsen  
Trond Eivind Johnsen  
Tore E. Aslaksen

## Four strategic goals we are guided by

- We must be one church
- We must have strong and sustainable access to resources
- We must have purpose-driven organizations locally and centrally
- We must build a safeguard for our operations





In 2022 the Secretariat arranged:



Three meetings of the Assembly of Representatives

The ordinary meetings of the Assembly of Representatives is held in July each year. Many decisions and resolutions need to be made to build an international structure through the BCC Federation. 2022 also included two extraordinary meetings of the Assembly of Representatives.



A seminar day

There were 600 participants at the seminar day. Joint Initiatives presented their business plans and there was a focus on how one can best get involved and contribute voluntarily to central offices and boards.



Five webinar evenings

Beginning in the autumn, BCC's main office began monthly webinars. As a result of several resolutions adopted by the Assembly of Representatives, there is more to be implemented in all the organizations of the Federation. At these webinars, key people and volunteers from the local churches receive information and updates.



Eight TV-broadcasts of the Magazine

TV-broadcasts for members. Here the resolutions and joint decisions of the Assembly of Representatives are presented in an accessible way. This helps to create understanding and unity about the direction, and to take action on what must be accomplished.



Nine podcast episodes

The Magazine's podcast delivers conversations and reflections on key decisions and ongoing processes. It is particularly aimed at those who want to help drive the church forward. This can be through involvement on boards or committees, or being involved in and promoting key projects as a result of being well-informed.





# Key financial figures

## Funds acquired

In 2022, the BCC Federation had a total of NOK 351.2 million in funds raised for the objectives. Of this, NOK 181.3 million came via collections, donations and grants from private individuals, companies and non-profit organizations. The five countries that are our largest contributors are illustrated in the overview below. Donors from Norway are the largest contributor, accounting for 56% of donations.

### Revenue from operational activities

Operational activities that generate income from activities that fulfill the organization's objectives have increased significantly in 2022, to NOK 52.8 million. This is mainly due to BCC Event's activities. Read more about this on pages 28-33.

Income from operational activities that generate revenue comes from BMS International's activities within Christian social entrepreneurship.

### Public grants

In 2022, the BCC Federation recorded NOK 16.2 million in VAT compensation for voluntary organizations. Out of this amount, NOK 4.8 million is the VAT compensation refunded in 2022 for the year 2021, and NOK 11.4 million is the VAT compensation allocated for 2022, which will be paid out in December 2023.

The central organization received no public grants or support beyond this, neither in Norway nor in other countries.

### Financial income

Of the financial revenue of NOK 36.8 million, the net return on BCC Fund's capital is NOK 27.2 million. Several of the loans from BCC Fund have an agreement that the interest is added to the loan and matures together with the principal.

## Funds expended

In 2022, the BCC Federation's expended funds amount to NOK 315 million. A more detailed overview of expended funds can be found under the subchapters for each organization.

## Annual result

The annual surplus from activities is NOK 36.2 million, which has been allocated to net assets.

## Key figures

Program Expense Percentage: 67 %  
Administrative Expense Percentage: 0.45 %  
Fundraising Expense Percentage\*: 20 %  
Net Income Percentage: 10 %

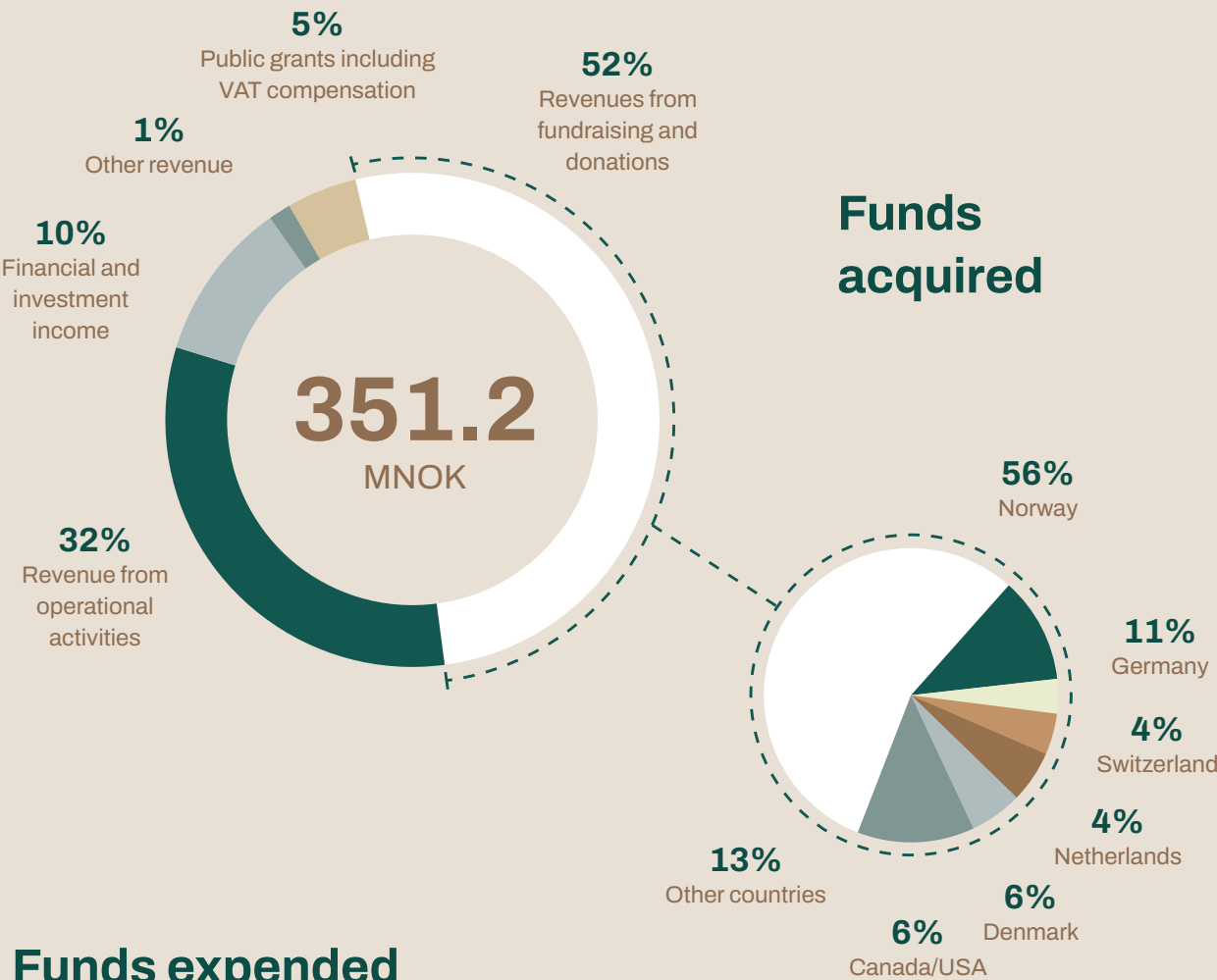
\*The fundraising expense percentage includes costs for Christian social entrepreneurship, which should be seen in relation to the income from operational activities that generate income. Read more about this on pages 46-49.

## Net assets

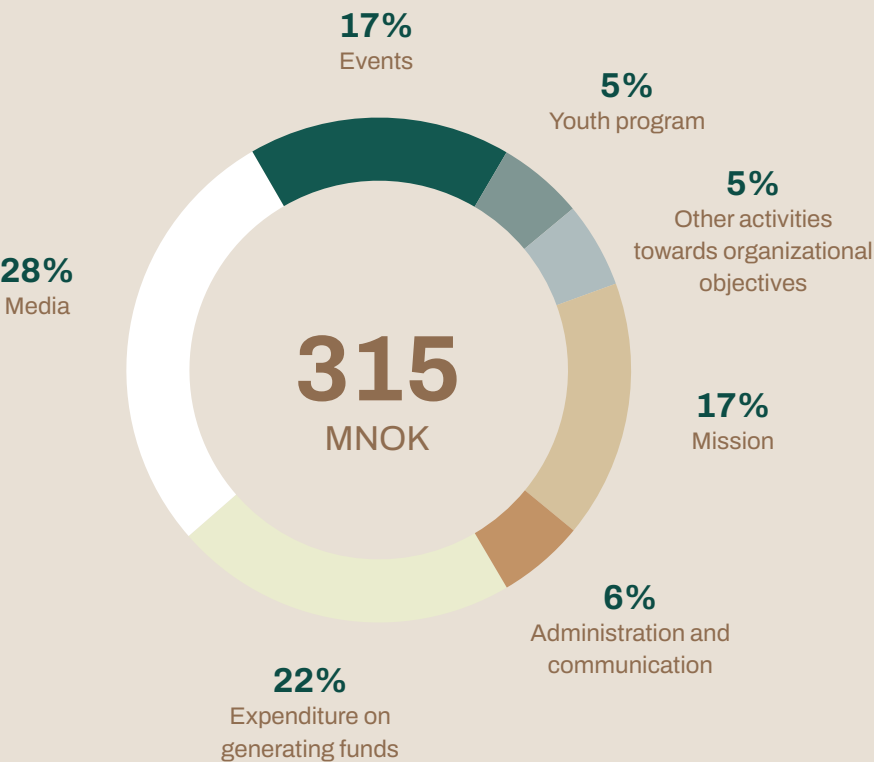
At the end of 2022, the net assets of the consolidated financial statement total NOK 1277 million.

## Reorganization

BCC A-team, BCC Facilities, and BCC Music are first presented in the BCC Federation's consolidated financial statements in 2022. BCC A-team began operational activities in August 2022, while BCC Facilities started operational activities in January 2023. BCC Music has not yet commenced operational activities.



### Funds expended







# Making ourselves financially sustainable

## Introducing a new donation model

Society is facing major challenges, and the future will require new solutions for use of resources. Many associate sustainability only with climate and the environment, but it also applies very much to our economic and social capital. At BCC, we have invested and prioritized having a place to gather, and in order for this to be financially sustainable, we are making some structural changes to the donation model.

From the very beginning, the church's finances have been based on donations from people and organizations that have supported our objectives. "David's Columns" were introduced as a donation model in the early 2000s, and worked well for many years, but this did not sufficiently take into account differences in income levels, for example. So now that our entire church is being reorganized internationally, the Assembly of Representatives has chosen to rethink the donation model, in order to distribute the load more fairly, and also ensure financial sustainability.






### Strategic financial management

The donation model is a financial framework for all of the churches in the BCC Federation. It needs to enable good management of finances, and requires clear prioritization of what we want to do both locally and centrally.

As shown on page 14, one of BCC's four strategic goals is to be able have sustainable access to resources. This of course applies financially, but also socially, i.e. through volunteerism. In order to be sustainable, there must always be people who want to spend their time and money to fulfill our objectives. The idea of the new means-based donation model is that those who have a lot can give a lot, and those who have less, give less. The intention has not been to get more income, but to ensure a fairer and more sustainable distribution.

Behind these changes are thorough investigation, mapping, several consultation rounds, test periods, and decisions both centrally in the Assembly of Representatives and in the local churches.

### About the donation model

-  The donation scheme is for members over the age of 26
-  Everyone donates an equal percentage of their gross income to the local church
-  The annual meeting of the local church determines the percentage
-  The donation model must not exceed 10%
-  Covers the local church's operation and costs, central dues to the BCC Federation, and joint conference participation at Brunstad



### Introduced over several years

Changing the donation model is a far-reaching matter, because it has a direct impact on the members' personal finances. As early as 2021, three local Norwegian churches decided to introduce a means-based donation model on a trial basis for the next budget year. Members began donating an equal percentage of their income instead of the same amount. Their experiences were positive, and formed the basis for the Assembly of Representatives' decision to introduce the first stage of a means-based donation model in all countries from 2023.

This has required good information to members, in many languages, and a task force of volunteers has assisted the Secretariat in following up this process. In 2023, the Assembly of Representatives will decide on the next stage of the donation model, which includes the local church's costs for participating in conferences. In this way, all members who participate in the donation model have the same opportunity to participate in the conferences organized for their particular local church or target group.

### Worthwhile objectives

A long-term goal of sustainable access to resources characterizes the organizational development of the entire church. Organizing all the voluntary work, as well as competence building, is the next step. Such thorough processes and well-thought-out solutions help to strengthen church unity and contribute to healthy development.

We have a joint responsibility for our community, and the initiatives we have chosen to implement. On a social level, people who are thriving and who lead worthwhile lives also become a greater resource for the society they are a part of.

For generations, the ethos has been: "we come to be givers and not takers." This not only brings a sense of belonging and ownership to our joint projects, but also an ability to get things done that has been noted in today's society.

Everyone has to sacrifice something to be part of a sustainable community, but as long as the value you get back is greater than what you put in, then it feels worthwhile.



# Committee work in the Assembly of Representatives

The breadth of church life is important, and the various committees within the Assembly of Representatives provide competent input and creativity in an organized fashion.

## How the committees work

Each committee has a specific area of focus within the international federation. The committees' mandates are adopted by the Assembly of Representatives (the Assembly), and what they all have in common is that they work strategically to influence decisions and raise issues to the Assembly.

The committees are staffed by volunteers, and international representation and gender balance are emphasized.



## In 2022, the following committees were operational:

### **Nomination Committee – 7 members (2 women, 5 men)**

The Nomination Committee is a statutory body that proposes candidates for key positions in the BCC Federation. Works with recruitment and board evaluation.

### **Children's Committee – 6 members (5 women, 1 man)**

Strategic work on activity programs and Sunday school work, which will contribute to providing children a good childhood in the church, by communicating the word of God and the stories of the Bible.

### **Youth Committee – 4 members (1 woman, 3 men)**

Responsible for developing an overall strategy for the target group of young people aged 13 to 26. Works with developing a comprehensive investment for these, and drawing up an annual plan across organizations, bodies and churches.

### **Seniors' Committee – 7 members (2 women, 5 men)**

Is responsible for drawing up an overall strategy for the initiative for the target group of seniors. Works with developing a comprehensive investment for these and drawing up an annual plan to be presented to the Assembly.

### **Finance Committee – 11 members (11 men)**

Is the Assembly's committee on economic and financial affairs. Will assess annual strategy and business plans of the joint actions, including budgets, which are submitted to the Assembly.

### **Auditing Committee – 2 members (1 woman, 1 man)**

Shall supervise the governance and ensure that the work takes place in accordance with the bylaws, applicable regulations, and adopted business and strategic plans. Shall also ensure that the finances are managed in a prudent manner, as adopted in the Assembly's budget.

### **Legal Committee – 4 members (4 women)**

Shall examine fundamental legal issues of importance to the church, such as freedom of religion, freedom of assembly, freedom of association, and anti-discrimination legislation. Reports are presented to the Assembly. Is a resource group advising on legal issues and processes.

### **Campaign Committee – 3 members (1 woman, 2 men)**

Established as a temporary committee for 2022, it was terminated at the end of the year. Work on projects continues through task forces led by local churches.





# Churches in the federation

Ever since the church began to spread internationally in the 1920s, local churches in several countries have considered themselves part of the faith community. They have weekly preached Jesus’ teachings as described in BCC’s Statement of Faith, but through the federation structure they can now be formally admitted as members.

To ensure that BCC’s activities in all stages are based on fairness and orderliness, the Assembly of Representatives has adopted a number of requirements for organizations to be formally admitted as members. In the coming years, more and more local churches will apply for admission to the BCC Federation in this way.

As of January 1, 2022, BCC Norway and 19 Norwegian local churches were admitted to the federation.

## BCC Norway

- National association for Norwegian local churches
- 8,926 members
- Approved religious community according to the Religious and Life Stance Communities Act, receives state support, and has the right to perform marriages
- Member of the Christian Council of Norway

Read more about church life in the Norwegian local churches in BCC Norway’s annual report.







## Associate members

Being an associate member of the BCC Federation means working for the same purpose. The affiliation is visible, but the same requirements are not placed on these associate member organizations, and they cannot simply make use of the BCC Federation's resources in various areas.

The Norwegian churches also have work with children and young people, organized in various associations. This creates a good and healthy framework for the personal, spiritual and social development of children and young people. In 2022, three Norwegian children's and youth organizations were admitted as associate members of the BCC Federation.

### Activity Club

A voluntary Christian association with 22 local branches in Norway, offering weekly activities for children up to the age of 13, adapted to the members' age, interests, and abilities. Shares beliefs and values with BCC. Member of the Norwegian Children and Youth Council.

Read more at [aktivetetsklubben.org](https://aktivetetsklubben.org)  
by scanning the QR code



### BUK

Brunstad Youth Club (BUK) is a non-profit Christian association for young people. Aims to promote the Christian faith and teachings, and arranges meetings, activities, and camps for young people aged 13 and over. BUK has 20 branches in Norway. Is a member of the Norwegian Children and Youth Council. Worldwide, there are around 80 youth associations that have the same or similar purpose but are not legally affiliated.

Read more at [buk.no](https://buk.no)  
by scanning the QR code



### Xercize

A Christian, voluntary association that, through local teams throughout Norway, organizes sports-related activities, tournaments and cups for children and young people. In Xercize, children and young people will have the opportunity to experience the joy of togetherness and participation in a Christian community, with the same faith and value base as BCC.

Read more at [xercize.org](https://xercize.org)  
by scanning the QR code





# Event: Conferences and camps that bind the churches together

As the organizer, BCC Event plans and operates all the church’s international conferences and camps at Oslofjord Convention Center.

BCCs vision follows directly from the federation’s constitutional purpose of “promoting the Christian faith among all people, and teaching those who wish to do so, to keep all of Jesus’ commandments.” Its vision is primarily linked to the last part: creating unity-enhancing events for those who want to keep all Jesus’ commandments, in particular to gather into “one body.” This expression comes from the biblical image of Christians as the body of Jesus.

## Activities that further the objectives

In 2022, BCC Event organized nine international conferences and four youth camps. All the events were held at the Oslofjord Convention Center (Oslofjord) in Norway. Their facilities are ideal for BCC Event to conduct conferences and camps for fellow believers from all over the world.

The main elements of the events are Christian meetings for all target groups, as well as presentations on specific biblical themes in an effective way. Many of the participants are themselves actively involved in prayer, testifying, preaching or sharing experiences.

These events include high quality media productions as well as music and songs with spiritual content. Shared meals are an important part of the overall experience. These are enjoyed in small and large seating groups that are designed for a communal feel. In this way, the participants can build relationships across culture, language and age.

For more than 100 years, the churches have gathered for this type of conference, and after a long pandemic, interest in 2022 was greater than ever.

### BCC Event’s vision rests on three pillars

- Personal connection to Christ;
- enhancing unity in the local church; and
- enhancing unity between all the local churches and so strengthening BCC as one international church



### FUNDS USED: (Figures in MNOK)

96.45

Organizational expenses – Christian conferences	58.22
Organizational expenses – Christian youth camps	7.77
Organizational expenses – other events	0.11
Mission Support Program	24.10
BCC Forum	1.49
Administration and fundraising costs	4.76





Sisters' conference, March



Easter camp, April



Pentecost conference, June



Summer conference, July



Easter conference, April

**Expectations are high for the Easter holiday, when we commemorate the biggest event in the history of Christianity.**

After a long period with only a few smaller events and remote online participation, friends and fellow believers longed to come together again for conferences in person. This Easter, Christians from over 30 nations met for the holidays. These four conference days were filled with content for all ages. And although the participants came from different nations with different cultures and languages, it was faith in Jesus Christ that united them.



Summer camp, July

**During a year, four BUK camps are organized, one for each season. At the end of July, 4,800 young people from 34 different countries gathered for summer camp.**

The summer sun arrived in earnest for the first day of camp, and stayed until the final second – which was really the finishing touch for the 27 outdoor activities that had been planned for this camp.

Christian faith education, mentor and caring work, and inclusion in activities are an essential part of the camps. Here, BUK works to provide growth and development for the young participants in four different areas; spiritual, personal, physical and social. During the camps, it is the building-up of faith in the evenings that ties it all together.







Summer conference, August



Autumn conference, October



New Year's conference, December



BCC Event



Autumn camp, October



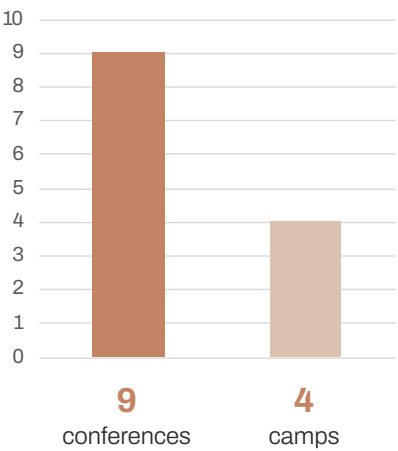
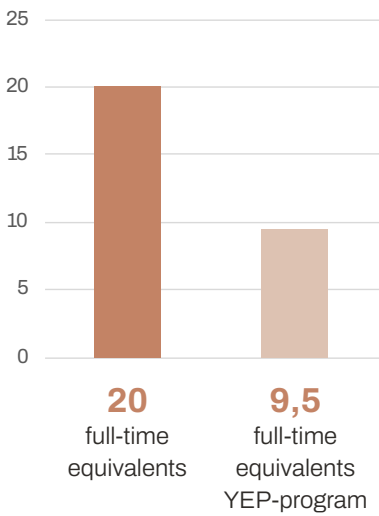
Brothers conference, November



Christmas conference, December



New Year's Camp, December





# Media: Communicating the Bible’s message in new ways

BCC Media is a foundation that seeks to be a vibrant and impactful media center for Christian communication. We use modern technology, develop media expertise, and our employees have a fervent commitment to convey a long-awaited message to new generations of Christians.

### Our mission in the federation

- To produce and distribute television broadcasts from BCC’s conferences and camps to fellow believers worldwide
- To produce content and communicate the Christian faith and teachings in line with BCC’s beliefs and distribute the content on digital platforms to reach all people. The primary target group is children and young people, i.e., those who will become the next generation of Christians



### BCC Media app with a new look

At the end of 2022, our app was launched with a new look. Bible studies were added as a new, interactive feature. The BCC Media app streams live from BCC conferences and camps and publishes films and series in up to 20 languages.

The BCC Media app is available at:



### FUNDS USED: (Figures in MNOK)

93.96

Productions for children	15.13	Deliveries to BCC and BUK events	11.40
Productions for young people	19.79	Game Development, Bible X	13.42
Productions for adults	26.01	Content for mission	1.48
		Administration and fundraising costs	6.73





During the Christmas celebration at the Advent conference, the members gathered around the Christmas message. BCC Media was responsible for the production of evocative Christmas carols, films and technology that conveyed the edification.



For the summer conferences, BCC Media produced two themed feasts with features from more than 20 countries. This was a celebration of the unity and the efforts the members have made to have a place to gather for international conferences.



## Groundbreaking Bible stories for children

In recent years, we have invested in offering Sunday school mentors and parents tools to convey the Christian message to the children, in an engaging way, in line with the content of the Bible. In 2021, a campaign was launched to enhance the Sunday school work, and in 2022 the first results of this work became evident.

In April, Bible Kids was established as the brand for all productions for children, and in June, the first pilot of a completely new concept for Sunday schools was launched: Bible Kids Explorers. Explorers combines films, interactivity and gaming in a unique experience that makes it more exciting and engaging to explore the Bible's stories and messages. In 2022, two chapters of Explorers were launched on the website [biblekids.io](https://biblekids.io). Each chapter is a journey through time where the children themselves participate and help direct the journey.

Thanks to a great effort from volunteer enthusiasts, the content is translated into 14 languages, so that as many children as possible around the world can see the films and complete the tasks in their mother tongue.

Read more at [biblekids.io](https://biblekids.io) by scanning the QR code



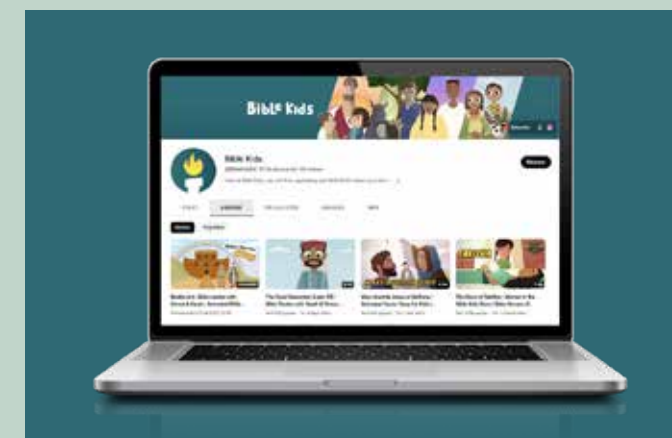
Explorers is shared on the website [biblekids.io](https://biblekids.io) so that all children who wish to can see and hear the message.



Four new animated episodes of "Bible stories with Sara & Simon" have been produced for the youngest children.



In 2022, six new episodes of "Intro" were produced, including two broadcasts during the summer conferences. The program is aimed at children aged 11-13, who are in the transition from childhood to adolescence. Through the program, the target group gets an insight into topics that are relevant and significant for the age group.



Bible Kids gained 37,000 new subscribers and had over 3.5 million views on the English YouTube channel in 2022.





## Jesus' life as a video game – Bible X

Gaming is used as a tool to engage, educate, and inspire today's young people. We see a great need for innovation when it comes to conveying the liberating message of the Bible to the younger generation, as vividly and realistically as possible.

Since 2020, Bible X, the division for game development, has worked purposefully to build a game universe based on the Bible. The story in the game takes place in the time of Jesus. An important factor in the project has been to make the game a social and interactive experience. By engaging the participants in physical groups, everyone can participate using their mobile phone and work together to solve the tasks. This provides an experience that captivates the target group in completely new ways.

Read more at [biblex.io](https://biblex.io)  
by scanning the QR code

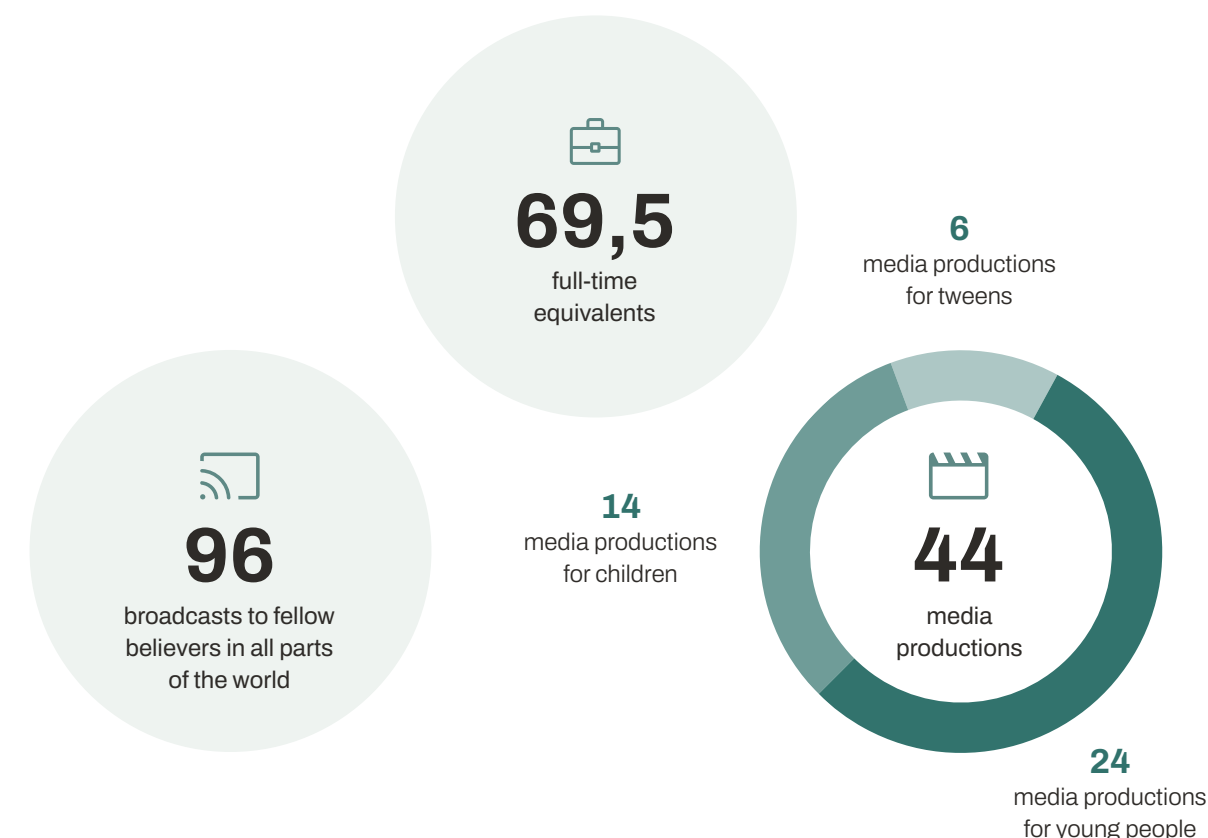


## The Easter that changed the world forever

The chapters the young people were able to test became an exciting journey during the last days of Jesus' life. It culminated in the themed evening at this year's Easter camp, which was one of the four camps in which BCC Media had the responsibility for production.

Over 170 actors, extras and singers, in addition to a large crew, were on hand to produce a film and stage show that was designed to make an impression. Everything was finally ready to achieve the themed evening that had been worked on since 2020, before the pandemic came and postponed the plans.

All available tools were put to use to give the next generation an understanding of what took place at Easter almost 2,000 years ago. The vision was that the young people should understand the significance of Jesus' death and resurrection in the year 33, and what enormous opportunities this has created for us living today.







# Fund: A renewable source of funding for Jesus’ Great Commission

BCC Fund is a non-profit and charitable foundation whose purpose is to ensure the long-term realization of the BCC Federation’s mission objectives.

The foundation was established on October 22, 2021, based on a resolution by the Assembly of Representatives and was incorporated into the BCC Federation as a joint initiative. In connection with the establishment of the federation model, assets and liabilities with a value of NOK 812.6 million were transferred from BCC Norway to BCC Fund, where they will be managed further.

## Our task in the federation

- Maximize long-term mission objectives by balancing ordinary allocations and mission investments
- Ensure real and continuous growth in the fund that preserves and develops capital for current and future generations

As of December 12, 2022, BCC Fund had bank balances and loans as shown in the table below:

Investment	Amount (MNOK)
Loans for investments at Oslofjord Convention Center	586
Loans for mission investments in the BCC Federation	129
Loans to collaborative organizations	95
Cash and cash equivalents	6
SUM	816

## BCC Fund strengthens the finances of the BCC Federation

In the aftermath of the COVID-19 pandemic, much of the world, and Europe in particular, has faced an energy crisis which has subsequently been exacerbated by the war in Ukraine. The macroeconomic consequences of these events are large, uncertain, and still ongoing. Although the church has a strong economy, we too are affected by increased energy costs, rapidly rising inflation, wage growth and rising interest rates. These effects hit the BCC Federation in 2022, which resulted in BCC Fund, with the support of the Assembly of Representatives, distributing NOK 21.6 million to the BCC Federation. Through its contingency fund, an additional grant was distributed to BCC Event to cover costs charged to BCC Event from Oslofjord Convention Center.

As of December 31, 2022, BCC Fund had assets of NOK 816 million.



FUNDS USED: (Figures in MNOK)	24.34
Grant to the BCC Federation	21.60
Financial costs	2.17
Administration and fundraising costs	0.57





## A-team: a valuable year of life

A year on A-team has become a popular choice for young members of BCC. Here they can participate in Bible studies, edification, cultural exchange and language training together with young people from all over the world.

A focal point of our work is the A-team program, an exchange program for young people in BCC from 18 to 26 years of age. Here they form friendships, live together and learn to share responsibility for the household in cooperation with others. The young people gain life experience that they can use in their future work and Christian life.

The A-team program is about increasing understanding of BCC's Christian faith and teachings. Being together with people from

different backgrounds gives new perspectives on church life and increases tolerance for different cultures. The young people converse and reflect on their personal faith, and we experience that many make conscious choices that give direction to their personal Christian life. A-team members collaborate with various companies that offer them paid employment during the year they participate in the program. They take with them what they have learned, which enable them to contribute to church work in their local churches all over the world.

### Our endeavor in the Federation

- To promote the Christian faith and doctrine, as expressed in the BCC Federation's Statement of Faith, to young people from all over the world
- To provide young people with a positive and healthy Christian environment
- To promote community of faith as well as cultural and experiential exchange between young people







## Facts about the A-team

- A-team cooperates with organizations that offer young people employment
- Participants pay for their own food, accommodation, and transportation
- Most participants use this year to save for their future accommodation during conferences, via Samvirk

## Activities

In the summer of 2022, 310 new young people joined A-team. These were spread across 18 different locations in Germany, Denmark and Norway. In August, there was a kick-off weekend in southern Germany for participants from 11 German locations, and in Stavanger for seven Scandinavian locations. Through information, Bible teaching, group and leisure activities, the participants got to know each other and received a good introduction to the program.

Before New Year, the participants took part in several so-called happenings, which are weekends with Bible teaching, various activities, and faith building. In addition, they participated in two youth camps with the Brunstad Youth Club (BUK). In addition to this, weekly church services are organized for the youth, where all the different locations are digitally connected.

Participants in the A-team program are welcomed by a local church that is affiliated with BCC. In this way they get a natural relationship with the local church life and can participate in church services, youth gatherings, and other activities. Local church leaders are an important link to ensure that the young people thrive.

## Youth Exchange Program

BCC A-team also has a separate program for young people from countries outside the EU/EEA. This program is called the Youth Exchange Program (YEP). Participants in YEP receive training in language, culture and Bible Instruction, and work for a year within BCC's non-profit organization in Norway. They work with media production, music, event planning and implementation, and other work within associations. They also participate in the A-team program on an equal footing with the others.

**\*USED FUNDS:**  
(Figures in MNOK)

**8.79**

Funds expended on activities to the objectives  
Administration and fundraising costs

**7.88**  
**0.91**

\*Operation start in August 2022







## Missionary work in a new era

BMS International is a part of the BCC Federation and contributes to the work of promoting the Christian faith among all people. Last year's record mission collection strengthened the work in Africa, and there was also significant support given in connection with the war in Ukraine.

BMS International (BMS) is a non-profit religious organization located in the United States with charitable status as a Mission Society. Its primary purpose is to engage in religious and charitable activities that further the religious tenets and principles of the BCC Federation. The organization manages an important part of international mission activities within the BCC Federation – with a role to own, finance, and support mission properties and organizations that engage in Christian social entrepreneurship.

### Support for those in need in connection with the war in Ukraine

BMS received funds from an extraordinary collection made among fellow believers around the world. The purpose was to support fellow believers and those in need due to the war in Ukraine. The collection totaled NOK 3.9 million and will be used in its entirety for this purpose. A small part of the collection was used for direct support from the BCC Federation to the church in Carpathia, and the remaining NOK 3.5 million was transferred to BMS for follow-up of further aid measures.

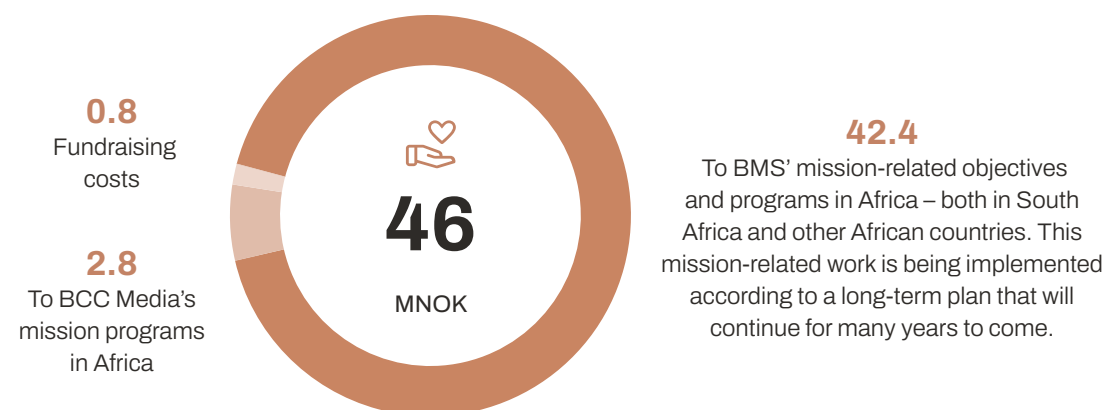
### The missions collection at the Pentecost conference

In June 2022, BCC Event, in collaboration with the local churches in Horten (Norway) and South Africa, organized a missions feast, which highlighted the mission work on the African continent under the headline "Life is the light of mankind." The prelude to the feast was a worldwide collection to raise money for missionary work in Africa, which inspired churches and fellow believers in all parts of the world. Before the feast, donations totaling NOK 40 million had been collected, but the number continued to rise to a total of approximately NOK 50 million. Out of this, NOK 4 million were not accounted in the BCC Federation, but directly transferred to various missionary projects. The collected funds administered by the BCC Federation amount to NOK 46 million.

At the feast we heard more about how missionary work in Africa has been conducted in recent decades, as well as how BMS will carry out missionary work in the future. The missions collection went both to strengthening the equity in BMS's investments in Africa, and to ongoing missionary activities. This significant contribution lays a foundation that will make missionary work in Africa sustainable for many years to come.



### Here's how the missions collection is administered:







Kerala, India



Lubumbashi, DR Congo



Cabreuva, Brazil



Kisumu, Kenya



Bafoussam, Cameroon



Yaounde, Cameroon



Leon, Mexico



Lilongwe, Malawi



Mulanje, Malawi



Tauranga, New Zealand



Ternopil, Ukraine



Paso Flores, Argentina

Mission properties on all continents

The properties are located in: Cabreuva in Brazil, Lubumbashi in DR Congo, Kerala in India, Kisumu in Kenya, Leon in Mexico, Tauranga in New Zealand, Argentina, Cameroon, Malawi, and Ukraine. Ownership of the latter four was taken over by BMS in 2022.

BMS International (Group)	
Number of countries with properties	11
Mission-related activities: Basfour Group	
Number of hours of training provided to participants in CYDP through the Basfour Group	3600
Grants to other organizations – programs in Africa	
Number of young people who participated in the Christian Youth Development Program (CYDP) i 2022	99
Number of countries in Africa with participants in the CYDP program	9
Age group of CYDP participants	18-38 years
Members who travelled on the Action for Conferences and Events Program (ACE)	157
Number of African countries with members eligible to travel as a part of the ACE program	7
Number of conferences which ACE participants travelled to	5
Number of churches in Africa that received training and support through the Church Support Program (CSP)	7
Number of training and support workshops as part of the CSP program to assist young congregations	15

USED FUNDS: (Figures in MNOK)	98.54
Social entrepreneurship	61.59
Missions expenses for activities	26.3
Financial costs	10.65

BMS has had loans receivable which were repaid in 2022, the money has been used to reduce BMS’ debt to BCC Fund.

Plans for the future

BMS International looks forward to an exciting and eventful 2023 and appreciates all the support and contributions that donors have made in 2022. Thousands of volunteer hours have significantly supported the furthering of BMS’ religious and charitable purposes in 2022.

Through responsible ownership and stewardship of international mission-related investments and activities, we look forward to continuing working to make a real impact on the lives of Christians in developing countries around the world.





Vålerveien 159, BCC Federation Headquarters in Moss.



Some of the employees in the organizations at the head office.

## Property management

BCC Facilities shall cover the federation's needs for property, office, and production facilities. The foundation was established in 2021 and became operational in January 2023.

Joint plans and solutions for property and facility needs provide synergies. This is handled through BCC Facilities, instead of each organization dealing with this separately.

Cost-effective shared locations are facilitated, which also ensures solid operational cooperation across independent organizations. BCC Facilities will develop a long-term property strategy and look after the ongoing property management and development for the BCC federation.

**FUNDS USED:**  
(Figures in MNOK)

**0.37**

No operational activities in 2022  
Administration and costs for the acquisition of funds

–  
**0.37**



# The BCC Federation

Consolidated Financial Statement  
December 31, 2022



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## 1 Introduction

The BCC Federation was established by the members of the Assembly of Representatives, among others, at the constituent assembly on November 21, 2021. The BCC Federation is a Norwegian association with international reach.

Since the BCC Federation does not have, or is itself a controlling or owned entity, and the member organizations in the federation are not part of the same group, it does not meet the conditions for preparing ordinary consolidated accounts in accordance with Norwegian accounting standards or IFRS. The BCC Federation and its member organizations that are classified as "joint initiatives", meaning member organizations without representatives in the Assembly of Representatives, but where the Assembly of Representatives as a body has certain authorities with regard to the organization, have nevertheless chosen to cooperate in voluntarily preparing consolidated financial statements as they believe this provides valuable information to members, donors and other stakeholders. The financial statements are prepared by the Secretariat and shall be approved by the governing bodies of the joint ventures as well as the Assembly of Representatives of the BCC Federation.

BCC Music STI and BCC A-team STI were admitted to the BCC Federation in 2021. However, there was no operational activity in these organizations in 2021, and therefore, they are included in the summarized financial statements starting from the accounting year 2022.

Several new legal entities have been added to the federation from 2021. The summarized accounts for 2021 showed the total finances for the BCC Federation for the entire financial year, for those organizations that have operated in all or part of 2021. BCC Music STI, BCC A-team STI and BCC Facilities STI have also been admitted to the BCC Federation in 2021. However, there have been no operations in these organizations in 2021 and they are therefore included in the Organizations in the BCC Federation.

The summary financial statements are based on the financial statements of the following organizations and their respective subsidiaries:

<b>Organization</b>	<b>Organization no.</b>	
The BCC Federation	828 408 712	Norway
BCC Media STI	925 564 257	Norway
BMS International Ltd.	466 0152	California, USA
BCC Fund STI	828 431 692	Norway
BCC Event STI	914 565 871	Norway
BCC Music STI	914 565 871	Norway
BCC A-Team STI	928 860 019	Norway
BCC Facilities STI	929 165 454	Norway

The summarized financial statements consist of a summarized balance sheet as of December 31, 2022, a summarized statement of activities and changes in net assets, a summarized statement of cash flows and notes for the completed financial year.



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The summarized financial statements show the total income received by the non-profit activities within the BCC Federation and how these funds have been managed and utilized during the accounting year. The purpose of the financial statements is to provide information to donors about how their contributions have been utilized and how any unused funds have been managed.

The financial statements aim to ensure transparency so that donors are aware that their funds have been allocated towards the intended non-profit purposes they wished to support. For detailed information regarding the financial affairs of each organization, please refer to their respective financial statements. Any inquiries regarding the financial statements should be directed to the individual organization.

## 2 Governance principles

All the organizations included in the summarized financial statements are autonomous and independent organizations with their own governing bodies. However, in 2022, all of them had the Assembly of Representatives of the BCC Federation as a body with the authority to elect board members, amend bylaws, and more. The Assembly of Representatives further decides on the admission/exclusion of organizations in the BCC Federation and sets the budget of the BCC Federation, including any grants from the BCC Federation to other federation entities.

### 2.1 Assembly of Representatives

At the end of 2022, the Assembly of Representatives consisted of 188 individuals, of which 92 represented the 19 local congregations of BCC in Norway, while the others were representatives from churches in other countries. The Assembly of Representatives exercises its authority in Assembly of Representatives meetings held at least once a year. The representatives are elected for one year at a time. The Assembly of Representatives has an employed Secretariat that takes care of the interests of the Assembly of Representatives between its meetings and prepares and conducts the Assembly of Representatives meetings. The Secretariat has certain powers to coordinate the federation entities and establish minimum requirements in finance, compliance, communication, and IT to safeguard the interests of the federation. The Secretariat serves as the board of the BCC Federation.

### 2.2 The Elders

All the federation entities run non-profit activities within the BCC Federation's objectives and purpose. The Elders in BCC manage doctrinal issues and are responsible for the Christian content across the federation's entities.

## 3 Income

The main source of income for the BCC Federation is primarily from donations from regular contributors, local churches, companies, and other non-profit organizations. A smaller portion of donations is collected through collections during our events.

On average, the donations received through collections during our events amount to 2,585 NOK per donor. All payments are made through bank transactions, Vipps (a mobile payment app in Norway), or card payments.



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## 4 Management of funds

BCC Fund STI manages the majority of the capital within the BCC Federation that is not invested in properties. A significant portion of the capital is currently loaned to Brunstadstiftelsen for the financing of the conference center where BCC holds its international Christian conferences. The board of BCC Fund STI, with advisory input from the Assembly of Representatives, is responsible for managing the capital. This includes deciding when the returns from the fund are to be used and determining the projects which they should be used for.

## 5 Use of funds

The financial statements provide information on how the donated funds are utilized. All activities within the BCC Federation are aligned with the objectives of the federation. Our objective activities include organizing international gatherings, producing Christian media content for various channels, and engaging in mission and church work.

Approximately 0.45% of all expenses are allocated to administration. Administration includes salaries and other costs that are not directly attributed to the objective activities.

## 6 Market risk/financial risk

The federation entities aim to maintain a strong financial position to ensure the realization of their objectives, which include church operations and mission work. As part of this effort, a fund has been established which is managed by BCC Fund STI to secure the long-term achievement of the federation's objectives.

The consistent contributions from regular donors have significantly strengthened the federation's capital, enabling the pursuit of Christian activities in new ways, including digitally. With operations worldwide and a goal of teaching practical Christianity to individuals, financial resources are needed to provide support and effective tools.

The financial stability of the federation demonstrates the increasing support from contributors towards the federation's visions and goals.

## 7 Internal checks – money laundering risk and use of donated funds

The BCC Federation has many contributors, most of whom donate regularly to support the church's objectives. Like society in general, the federation entities are committed to ensuring that the non-profit activities are not misused and that received gifts are used in accordance with our objectives.

The BCC Federation has developed ethical guidelines – a code of conduct – that binds all employees within the organization. These guidelines ensure that the federation's work is conducted in a responsible manner.

The BCC Federation has established authorization provisions specifying who within the organization can utilize the organization's funds within approved budget limits.

All payments made by the organization require approval from at least two individuals.

For donations exceeding certain threshold amounts, there is a procedure in place where the donor is requested to verify the origin of the funds. In 2022, we conducted checks on contributions from 273 individuals and 240 organizations.



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8 The BCC Federation’s transactions with members of the Assembly of Representatives

The members of the Assembly of Representatives do not receive any compensation for their positions and the efforts on behalf of the BCC Federation. However, if any of these are also employed or engaged in work in the federation, they receive a salary or honorarium based on market conditions for their work.

See more about this in note 9 of the financial statement.

9 Due diligence assessment under the Transparency Act

The BCC Federation will assess whether the activities carried out within the federation require due diligence assessments under Section 5 of the Transparency Act. If a requirement for disclosure arises, it will be published on our website by June 30, 2023. This applies to both the BCC Federation's central organization and BCC Media STI.

Consolidated Statements of Activities and Changes in Net Assets

In thousands of NOK

	NOTE	2022	2021
<b>ACQUISITION OF FUNDS</b>			
<b>Contributions</b>			
Public grants including VAT compensation		16 178	22 808
Other contributions	3	-	63 421
<b>Revenues from fundraising and donations</b>		181 293	134 519
<b>Revenue from operational activities</b>			
Activities that fulfill the organization's objectives	4	52 841	26 901
Revenue-generating activities	5	58 977	64 147
<b>Financial and investment income</b>	13	36 811	29 062
<b>Other revenue</b>	6	5 131	53 391
<b>GROSS REVENUE TO FULFILL THE OBJECTIVES</b>		<b>351 232</b>	<b>394 249</b>
<b>FUNDS EXPENDED</b>			
<b>Expenditure on generating funds</b>			
Expenditure on collections		1 672	4 173
Other fundraising costs		6 195	2 853
Christian social entrepreneurship costs	5	61 594	68 428
<b>Special purpose expenditure</b>			
<b>Media</b>			
Activity expenditure		88 452	66 363
<b>Events</b>			
Activity expenditure	4	52 930	47 549
<b>BCC Bible instruction/youth programs</b>			
Grants to Youth Activity Organization Worldwide		9 683	8 600
Activity expenditure		7 671	-
<b>Other activities towards organizational objectives</b>			
Grants to local congregations - Service function		-	10 109
Grants to Stiftelsen Skjulte Skatters Forlag		1 650	5 000
Activity expenditure	7	21 515	26 753
<b>Mission</b>			
Activity expenditure		51 677	20 316
Grants to BCC Romania		-	9 500
Grants to other organizations		355	3 480
<b>Resources expended on organizational administration</b>			
Administration	8,9	1 402	4 731
Finance expenses		10 246	10 558
<b>TOTAL FUNDS EXPENDED</b>		<b>315 043</b>	<b>288 413</b>
<b>ANNUAL SURPLUS FROM ACTIVITIES</b>		<b>36 189</b>	<b>105 836</b>



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In thousands of NOK

	NOTE	2022	2021
<b>INCREASE/DECREASE IN NET ASSETS</b>			
Basic capital		3 000	-
Net assets with restrictions required by law		-	-
Net assets with external restrictions		18 113	-7 292
Net assets with internal restrictions		18 268	74 825
Other net assets		-3 193	38 303
<b>TOTAL ALLOCATED</b>	<b>2</b>	<b>36 189</b>	<b>105 836</b>

Consolidated Statements of Financial Position

In thousands of NOK

	NOTE	31.12.2022	31.12.2021
<b>ASSETS</b>			
<b>Investments in property and equipment</b>			
Land, property under development, buildings		467 264	246 625
Furniture, equipment, software		49 636	66 794
Goodwill, other intangible assets		428	570
Vehicles		2 206	28
<b>Total Investments in property and equipment</b>	<b>14</b>	<b>519 533</b>	<b>314 017</b>
<b>Financial investments</b>			
Investment in subsidiaries		-	14
Loans receivable		681 011	950 151
<b>Total Financial investments</b>		<b>681 011</b>	<b>950 165</b>
<b>Total Investments</b>		<b>1 200 544</b>	<b>1 264 182</b>
<b>Current assets</b>			
<b>Inventories</b>		<b>3 770</b>	<b>8 191</b>
<b>Accounts receivable</b>			
Accounts receivable		16 988	808
Prepaid expenses and other assets	10	35 223	36 124
<b>Total Inventories &amp; Accounts receivable</b>		<b>52 211</b>	<b>36 932</b>
<b>Cash and cash equivalents</b>			
Cash and cash equivalents	12	166 886	95 296
<b>Total Current assets</b>		<b>222 867</b>	<b>140 419</b>
<b>TOTAL ASSETS</b>		<b>1 423 411</b>	<b>1 404 601</b>



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In thousands of NOK

	NOTE	31.12.2022	31.12.2021
<b>LIABILITIES AND NET ASSETS</b>			
<b>Net assets</b>			
Basic capital		4 200	1 200
Net assets with donor restrictions		50 118	32 005
Net assets without donor restrictions	2.1	830 039	811 771
Other net assets		392 555	357 562
<b>Total Net assets</b>	<b>2</b>	<b>1 276 913</b>	<b>1 202 538</b>
<b>Liabilities</b>			
<b>Loans payable</b>			
Loans payable	11	104 177	154 845
<b>Total Loans payable</b>		<b>104 177</b>	<b>154 845</b>
<b>Accounts payable and accrued expenses</b>			
Accounts payable		18 894	11 290
Unpaid public fees		4 611	9 365
Accrued expenses and other non-current liabilities		18 816	26 563
<b>Total Accounts payable and accrued expenses</b>		<b>42 321</b>	<b>47 218</b>
<b>Total Liabilities</b>		<b>146 498</b>	<b>202 063</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<b>1 423 411</b>	<b>1 404 601</b>

Moss, June 13, 2023

Tore Aslaksen

Berit H. Nilsen

Trond Eivind Johnsen



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Consolidated Statements of Cash Flows

In thousands of NOK

	31.12.2022	31.12.2021
<b>Operating activities</b>		
	<b>36 189</b>	<b>105 836</b>
<b>Items in the accounts that have no direct bearing on liquidity</b>		
Depreciation, write-downs and reversal of write-downs	15 327	24 464
Accrued capitalized and unpaid interest	- 19 740	-
<b>Total</b>	<b>- 4 413</b>	<b>24 464</b>
<b>Investing, disposal and financing activities</b>		
Acquisition of other tangible and intangible assets	- 43 956	-88 703
Selling price on disposal of other tangible fixed assets	0	225
Changes in non-current receivables	93 240	-157
Changes in non-current liabilities	- 10 974	-15 158
<b>Total</b>	<b>38 310</b>	<b>-103 793</b>
<b>Other changes</b>		
Changes in accounts receivables and other receivables	25 853	-22 219
Changes in accounts payable and other current liabilities	34 238	20 957
Changes in inventory	- 773	14 181
Changes in other accruals	1 520	5 485
<b>Total</b>	<b>60 837</b>	<b>18 404</b>
<b>Total changes in cash and cash equivalents during the year</b>	<b>130 923</b>	<b>44 910</b>
Effect of exchange rates	5 281	-
Cash and cash equivalents of BCC Norge as of December 21, 2021 (no longer part of the consolidation)	-64 614	
<b>Cash and cash equivalents beginning of year</b>	<b>95 296</b>	<b>50 386</b>
<b>Cash and cash equivalents end of year</b>	<b>166 886</b>	<b>95 296</b>



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Notes to Consolidated Financial Statements

Note 1 - Accounting principles

The consolidated financial statements present the eight organizations that where part of the BCC Federation with joint activities either wholly or partially in 2022.

The Norwegian organizations have prepared their financial statements in accordance with the Norwegian Accounting Act and the provisional Norwegian accounting standard: "Good Accounting Practice for Non-Profit Organizations." The complete annual financial statements, including all relevant disclosures, can be found in these statements.

BMS International and its subsidiaries have prepared their financial statements for 2022 in accordance with the U.S. accounting standards. In the summarized financial statements, these have been adjusted to adhere to "Good Accounting Practice for Non-Profit Organizations" based on Norwegian accounting standards.

Consolidation principles

The consolidated accounts for the BCC-federation include the following eight legal entities, as well as their respective subsidiaries:

Organization	Organization no.	
The BCC Federation	828 408 712	Norway
BCC Media STI	925 564 257	Norway
BMS International Ltd.	466 0152	California, USA
BCC Fund STI	828 431 692	Norway
BCC Event STI	914 565 871	Norway
BCC Music STI	914 565 871	Norway
BCC A-Team STI	928 860 019	Norway
BCC Facilities STI	929 165 454	Norway

The consolidated financial statements have been prepared using consistent accounting principles for similar transactions across all organizations within the federation. All significant transactions and balances between the organizations and companies included in the summarized financial statements have been eliminated.

Shares in subsidiary companies have been eliminated in the consolidated financial statements using the acquisition method. This means that the acquired company's assets and liabilities are valued at their fair value at the time of acquisition, and any excess over this value is recognized as added value.

Classification and assessment of assets and liabilities

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

When classifying short-term and long-term debt, similar criteria are used.

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

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

Other long-term debt and short-term debt are valued at nominal amount.

Assets and liabilities denominated in foreign currency

Monetary items in foreign currency are translated in the balance sheet at the exchange rate on the balance sheet date.

Income and expenses denominated in foreign currency

Profit and loss items in foreign currency are converted at the exchange rate at the time of the transaction. The exchange rate difference against the time of settlement is entered as agio/disagio.

Income

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

Collected funds and gifts are measured at fair value at the time of receipt. Donations are recognized as income at the time of the donation when the right of disposal has been transferred to the Federation or when the donation amount has been paid into the bank.

Revenues earmarked for specific projects are entered as working capital with externally imposed restrictions to the extent that they have not been used during the financial year.

Revenues from operational activities are recognized as revenue as the goods/services are delivered. Operational activities are divided into activities that fulfill the purpose and activities that generate income.

Receivables

Accounts receivable and other receivables are stated at face value after deductions for provisions for doubtful debt. Provisions for doubtful debts are made on an individual assessment of the individual receivables.

Bank deposits, cash and cash equivalents

Bank deposits, cash and cash equivalents include cash, bank deposits and other means of payment with a maturity date shorter than three months from acquisition.

Pensions

Deposit plans are accrued according to the matching principle. This year's contributions to the pension scheme are expensed.

Expenses

Expenses in a non-profit organization are costs associated with the activity carried out to fulfill the organization's purpose.

In the activity accounts, expenses are classified into the following 3 main groups:

- a) Expenditure for the acquisition of funds. These can be internal and external collection costs, joint costs that accrue to the activity and costs in connection with the operational activities.



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- b) Costs for the purpose. These are costs linked to the activities of the organization, or grants to other organizations, to fulfill the organization's purpose.
- c) Resources used to manage the organization. These costs apply to running the organization, such as day-to-day management, auditing, use of consultants, etc.

Note 2 – Net assets

In thousands of NOK

	Basic capital	Net assets with external restrictions	Net assets with internal restrictions	Net assets without restrictions	Total net assets
Net assets at January 1	-	32 005	812 771	357 762	1 202 538
Added funds	3 000	125 912	22 000	-	147 912
Funds transferred to activities		- 125 912	- 21 944	- 55	- 147 911
Surplus/(deficit) for the year		18 113	18 268	- 3 193	36 188
Other changes	1 200	-	- 1 056	38 042	38 186
Net assets at December 31	4 200	50 118	830 039	392 556	1 276 913

Other changes in the categories of net assets as well as fluctuations in the value of net assets in organizations that are denominated in foreign currency.

Net assets with external restrictions applies to earmarked grants from other organizations that are unused at the end of the financial year.

Net assets with internal restrictions relates to equity in the BCC Fund. The capital shall only be used for specific purposes and projects as decided by BCC's Assembly of Representatives.

See note 3 for a more detailed description.

Note 2.1 - BCC Fund

BCC's fund is built up from donations in connection with an extraordinary fundraising campaign in the period 2009 - 2020. The purpose of the fund is to ensure the long-term realization of BCC's purpose, which is mission.

BCC's fund was transferred from BCC Norge to the newly established foundation BCC Fund STI December 31, 2021. The board of BCC Fund STI is responsible for the ongoing management of the fund's capital. BCC Fund STI has had an extended first financial year from November 21, 2021 - December 31, 2022.

In 2022, a grant was awarded to the BCC Federation to cover increased costs in connection with BCC Event.

In thousands of NOK

	2022
Equity transferred from BCC Norge December 31, 2021	812 771
Net returns	24 435
Allocation - grants to the BCC Federation	-21 600
Equity in BCC Fund December 31	815 606

Net return in % of equity January 1, 2022 3,00 %

Note 3 – Other contributions

Previously, donations from churches in Norway were shown as contributions. From 2022 onwards, the BCC Federation accounts all donations from domestic and international sources as revenue from fundraising and donations.

Note 4 - Activities that fulfill the purpose

The BCC Federation has an event business that organizes international conventions with between 3,500 and 11,000 participants.

Income from participation fees for the events is reported under the line activity that fulfills the purpose. The costs are reported under costs for activities for Events.

Note 5 - Activities that generate income

The BCC Federation, through the Basfour Group, is active in Christian social entrepreneurship in South Africa. The business is a subsidiary of BMS International. It offers training and work experience for young people from different countries in Africa, improving their prospects of being able to support themselves and their families in the future.

According to US accounting standards, the income and costs associated with Christian social entrepreneurship can be classified as "Revenue from mission-related investment activities" and "Mission-related expenses". In the BCC Federation's accounts, the income is classified under "Revenue from operational activities" and the costs under "Expenditure on generating funds".

Note 6 - Other revenue

Other revenue has decreased significantly compared to the 2021 financial statements. The reason for this is the extraordinary income in 2021 related to BMS's acquisitions of mission properties and Basfour Group, which were recorded at a higher value in the property companies than the acquisition cost, totaling 53.3 million NOK.

Note 7 - Other activities towards organizational objectives

The BCC Federation was established on November 21, 2021 and for the next few years the federation is working to establish an international church through membership in the BCC Federation for Norwegian and foreign local congregations.



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The work and costs of building the legal structure and the federation model are presented in the accounts on a separate line under Other activities towards organizational objectives. Organizationally, the work is carried out in the Secretariat.

Note 8 - Benefits to leading persons in the BCC Federation's organizations

In thousands of NOK

	BCC A-Team STI	BCC Media STI	BCC Event STI	BMS International Ltd.
General manager	333	820	1 138	866
Board	-	-	-	-
<b>Total remuneration to senior management</b>	<b>333</b>	<b>820</b>	<b>1 138</b>	<b>866</b>

Board fees are not paid to the board, but four of the board members have been employed and received salaries/fees from their respective organizations for other work.

Note 9 - Benefits to leading persons in the BCC Federation's bodies

In thousands of NOK

	Elders	Secretariat
Salary	1 752	3 714
Pension, other remuneration	232	251
Honorarium	1 811	-
<b>Total remuneration to leading persons</b>	<b>3 795</b>	<b>3 965</b>

The members of the Assembly of Representatives do not receive any remuneration for their positions and the efforts they make for the Federation. If any of these are also employed or contracted for work in the Federation, a salary or fee for the work is paid on market terms.

Remuneration to the Elders applies to salaries and fees related to preparations for BCC's conventions and events, Bible instruction for young people, social contact and theological research work. In 2022, the chair of the Elders has received no salary or fees from the BCC Federation.

Note 10 - Loans and collateral to leading persons

No loans or collateral have been given to leading persons.

Note 11 – Loans payable

In thousands of NOK

	Repayment profile	2022	2021
Loans payable	Up to 10 years	104 177	154 845
<b>Total loans payable</b>		<b>104 177</b>	<b>154 845</b>

Loans payable are linked to financing the Federation's mission program within Christian social entrepreneurship. During Q1/2023 the organization paid TNOK 68 473 of loans payable in advance of scheduled repayments.

Note 12 – Cash and bank deposits

Bank deposits, cash includes tied tax deductions of MNOK 1 848.

Note 13 – Transactions and balances with related parties

In thousands of NOK

The Brunstad Foundation

According to Section 1-5 of the Accounting Act (Norwegian law), the Brunstad Foundation is not considered a related party to the BCC Federation. The board of the Brunstad Foundation is chosen by the Assembly of Representatives of the BCC Federation. Therefore, we provide information about transactions between the BCC Federation and the Brunstad Foundation, including its subsidiary companies.

	2022	2021
Revenue	7 043	1 025
Expenditure	45 710	42 622
Financial revenue	22 052	20 322
Financial expenditure	-	-
Accounts receivables and other current receivables	-	-
Non-current receivables	586 254	612 744
Accounts payable and other current liabilities	-	-
Non-current liabilities	-	-

The BCC Federation's joint services

This association has been admitted as an associate member of the BCC Federation. The association's members consist of various organizations that are members of the BCC Federation. The board members of BCC Federation's shared services are executives from member organizations.

	2022	2021
Revenue	125	-
Expenditure	12 232	-
Accounts receivables and other current receivables	10	-
Non-current receivables	-	-
Accounts payable and other current liabilities	1 524	-
Non-current liabilities	-	-



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Note 14 – Fixed assets

In thousands of NOK

	Properties, fixed assets	Tangible assets, fixtures and fittings, software	Vehicles	Intangible assets	Total
Opening balance January 1	269 363	42 999	1 086	570	314 018
+ additions 2022	177 336	18 182	1 517	-	197 035
- disposals 2022	- 13 668	- 761	- 51	-	- 14 480
Depreciation	- 4 716	- 11 214	- 487	- 143	- 16 560
Write-downs	- 21	- 1 515	-	- 143	- 1 535
Exchange rate differences	38 949	429	141	1	39 520
Fixed assets net December 31	467 264	49 636	2 206	428	519 533

Financial lifespan	20-40 years	5-20 years	5-7 years	5 years
Depreciation plan	2,5%-5%	20-5%	15-20%	20%

To the Board of Directors of The BCC Federation

Independent Auditor’s Report

Opinion

We have audited the consolidated financial statements (“the financial statements”) of The BCC Federation (consisting of eight legal entities defined in note 1 to the financial statements), which comprise the consolidated statements of financial position as at 31 December 2022, the consolidated statement for activities and changes in net assets and consolidated statements of cash flows for the year then ended, and notes to consolidated financial statements, including a summary of significant accounting policies.

In our opinion the financial statements give a true and fair view of the financial position of the Federation as at 31 December 2022, and its financial performance and its cash flows for the year then ended in accordance with the basis for preparation stated in note 1 to the financial statements.

Basis for Opinion

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

Responsibilities of the Board of Directors for the Financial Statements

The secretariat of the Board of Directors (“the secretariat”) is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as the secretariat 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, the secretariat is responsible for assessing the Organization’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 ISAs will always detect a material misstatement when it exists.

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

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

Oslo, 15 June 2023

**PricewaterhouseCoopers AS**

Gøril Hyni  
State Authorised Public Accountant

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



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**BCC**