



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 921 810 288
Organisasjonsform: Aksjeselskap
Foretaksnavn: FAMILIEHJELP AS
Forretningsadresse: Apotekerhagen 3
1383 ASKER

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Martin James Stuart Cockburn
Dato for fastsettelse av årsregnskapet: 11.04.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 22.05.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue	1	112 000 076	103 366 248
Other income		106 616	7 611
Sum inntekter		112 106 692	103 373 859
Kostnader			
Purchase of services		39 664 190	36 262 103
Employee benefits expense	2, 3	49 613 960	46 797 727
Depreciation of operating assets	4	684 455	1 061 783
Nedskrivning av varige driftsmidler og immaterielle eiendeler	4		
Other expenses	5	9 303 317	8 141 136
Sum kostnader		99 265 922	92 262 749
Driftsresultat		12 840 770	11 111 110
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		643 419	233 826
Other financial income		547	
Sum finansinntekter		643 966	233 826
Annen rentekostnad		38 513	74 037
Other financial expenses		10 490	
Sum finanskostnader		49 003	74 037
Netto finans		594 963	159 789
Resultat før skattekostnad		13 435 733	11 270 899
Income tax expense	6	2 960 264	2 481 057
Årsresultat		10 475 469	8 789 842
Årsresultat etter minoritetsinteresser		10 475 469	8 789 842
Totalresultat		10 475 469	8 789 842



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Overføringer og disponeringer			
Ordinært utbytte		9 950 000	4 000 000
Avgitt konsernbidrag		792 509	2 362 182
Transferred to/from other equity		-267 040	2 427 660
Sum overføringer og disponeringer	7	10 475 469	8 789 842



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	6	148 524	93 015
Sum immaterielle eiendeler		148 524	93 015
Varige driftsmidler			
Equipment and other movables	4	1 604 681	3 187 891
Sum varige driftsmidler	4, 8	1 604 681	3 187 891
Finansielle anleggsmidler			
Other long-term receivables		565 866	578 687
Sum finansielle anleggsmidler		565 866	578 687
Sum anleggsmidler		2 319 071	3 859 593
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		9 893 243	13 907 665
Other short-term receivables		871 426	681 056
Krav på innbetaling av selskapskapital		11 235 456	7 028 935
Sum fordringer		22 000 125	21 617 656
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	9	14 421 310	8 762 931
Sum bankinnskudd, kontanter og lignende		14 421 310	8 762 931
Sum omløpsmidler		36 421 435	30 380 587
SUM EIENDELER		38 740 506	34 240 180

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2024	2023
Egenkapital			
Innskutt egenkapital			
Share capital	10	60 000	60 000
Overkurs		1 357 299	1 357 299
Sum innskutt egenkapital		1 417 299	1 417 299
Opptjent egenkapital			
Other equity		12 107 180	12 374 220
Sum opptjent egenkapital		12 107 180	12 374 220
Sum egenkapital	7	13 524 479	13 791 519
Gjeld			
Langsiktig gjeld			
Utsatt skatt	6		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner			863 341
Sum annen langsiktig gjeld			863 341
Sum langsiktig gjeld		0	863 341
Kortsiktig gjeld			
Leverandørgjeld		6 093 388	5 534 532
Tax payable	6	2 792 245	1 900 856
Public duties payable		2 385 077	2 207 584
Utbytte		9 950 000	4 000 000
Kortsiktig konserngjeld		1 357 995	3 380 124
Other current liabilities		2 637 322	2 562 224
Sum kortsiktig gjeld		25 216 027	19 585 320
Sum gjeld		25 216 027	20 448 661
SUM EGENKAPITAL OG GJELD		38 740 506	34 240 180
POSTER UTENOM BALANSEN			
Garantistillelser	8		
Pantstillelser	8		



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 416121

Enheten

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Organisasjonsform: Aksjeselskap
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Martin James Stuart Cockburn
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Brønnøysundregistrene, 21.05.2025



Organisasjonsnr: 921 810 288
FAMILIEHJELP AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue	1	112 000 076	103 366 248
Other income		106 616	7 611
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Kostnader			
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Sum finansinntekter		643 966	233 826
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Netto finans		594 963	159 789
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Totalresultat		10 475 469	8 789 842
Overføringer og disponeringer			
Ordinært utbytte		9 950 000	4 000 000
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Transferred to/from other equity		-267 040	2 427 660
Sum overføringer og disponeringer	7	10 475 469	8 789 842





Organisasjonsnr: 921 810 288
FAMILIEHJELP AS

BALANSE

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
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Sum finansielle anleggsmidler		565 866	578 687
Sum anleggsmidler		2 319 071	3 859 593
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		9 893 243	13 907 665
Other short-term receivables		871 426	681 056
Krav på innbetaling av selskapskapital		11 235 456	7 028 935
Sum fordringer		22 000 125	21 617 656
Bankinnskudd, kontanter og lignende			
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Sum bankinnskudd, kontanter og lignende		14 421 310	8 762 931
Sum omløpsmidler		36 421 435	30 380 587
SUM EIENDELER		38 740 506	34 240 180
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	10	60 000	60 000
Overkurs		1 357 299	1 357 299
Sum innskutt egenkapital		1 417 299	1 417 299



Opptjent egenkapital			
Other equity		12 107 180	12 374 220
Sum opptjent egenkapital		12 107 180	12 374 220
Sum egenkapital	7	13 524 479	13 791 519
Gjeld			
Langsiktig gjeld			
Utsatt skatt	6		
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner			863 341
Sum annen langsiktig gjeld			863 341
Sum langsiktig gjeld		0	863 341
Kortsiktig gjeld			
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Kortsiktig konserngjeld		1 357 995	3 380 124
Other current liabilities		2 637 322	2 562 224
Sum kortsiktig gjeld		25 216 027	19 585 320
Sum gjeld		25 216 027	20 448 661
SUM EGENKAPITAL OG GJELD		38 740 506	34 240 180
POSTER UTENOM BALANSEN			
Garantistillelser	8		
Pantstillelser	8		



Organisasjonsnr: 921 810 288
FAMILIEHJELP AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

Antall årsverk i regnskapsåret
67.00

<u>Sum</u>	<u>Beløp</u>
Balanseført verdi 31.12.	Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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The Norwegian
Tax Administration

Our date
10.01.2024

800 80 000
skatteetaten.no

Org. nr:
974761076

Your date
Case officer
Vibeke Home

Your reference
Telephone
+4748123176

Our reference
2024/5011657
Postal address
P.O. Box 9200 Grønland
0134 Oslo

FAMILIEHJELP AS
Att.Anders Ranum Ekås
Apotekerhagen 3
1383 ASKER
Norge

Callers from abroad, please call +47 22 07 70 00

Permission to prepare the annual accounts and directors' report in English language for Familiehjelp AS, org. no 921 810 288

With reference to your letter of 14 December 2023 with respect to the above matter regarding Familiehjelp AS.

Based on a total evaluation, the view of the tax office is that Familiehjelp AS may make the directors' report and annual accounts in English language according to the Norwegian Accounting Act § 3-4 third paragraph. The exemption requires that the information the decision is based on, does not change significantly.

A copy of this letter must be sent to the Register of Company Accounts in Brønnøysund together with the financial statements. It is incumbent on the company to document by this letter that the permit is granted.

Background

Familiehjelp AS is a subsidiary of a Norwegian company and is part of an international group.

The group aims to improve outcomes for children, young people, and their families. The clients predominantly include the state and municipalities, private businesses, and to a lesser extent, individuals.

The communication with the owners and communication in the group is in English. The chairperson and member of the board are not Norwegian.

Condition for the permission

According to the Norwegian Accounting Act § 3-4, third paragraph shall "the directors' report and annual accounts (...) be in Norwegian. The Ministry can in an individual decision decide that the directors' report and/or annual accounts may be in another language".

Ot. prp. nr. 42 (1997-1998) About Act about annual accounts etc., says the following about the purpose of the Accounting Act, refer section 1.1:



“The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and creditors, which provide capital for the companies. Other groups include those who have an interest in knowing how the companies are operated, for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The correct pricing of stocks is an important factor in securing the best possible allocation of resources in the economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information.”

One of the main goals of the Accounting Act is to contribute to “informative accounts for different users of accounts”. The users of the accounts will include investors, creditors, employees and the local community.

Hence, it is the view of the Ministry that it is crucial that the question of dispensation from the general rule that the annual accounts and/or directors’ report should be prepared in Norwegian, not in any significant way deviate from the consideration of users of the accounts.

As mentioned above it is particularly the consideration of the users of the account information, which has to be taken into consideration when considering the application for permission. In this assessment, the tax office has emphasized that the company is a subsidiary of a Norwegian company and is part of an international group. Furthermore, all key players and partners in this industry understand and use English.

Please state "our reference" (see above) in all written communication with the Norwegian Tax Authorities.

Yours sincerely,

Vibeke Horne
The Norwegian Tax Administration

This document has been electronically approved and therefore has no handwritten signatures.



Familiehjelp AS

Revenue Statement

Operating income and operating expenses	Note	2024	2023
Revenue	1	112 000 076	103 366 248
Other income		106 616	7 611
Total income		112 106 692	103 373 859
Purchase of services		39 664 190	36 262 103
Employee benefits expense	2, 3	49 613 960	46 797 727
Depreciation of operating assets	4	684 455	1 061 783
Other expenses	5	9 303 317	8 141 136
Total expenses		99 265 922	92 262 749
Operating profit		12 840 770	11 111 110
Financial income and expenses			
Interest income from group companies		643 419	233 826
Other financial income		547	0
Other interest expenses		38 513	74 037
Other financial expenses		10 490	0
Net financial items		594 963	159 789
Net profit before tax		13 435 733	11 270 899
Income tax expense	6	2 960 264	2 481 057
Net profit or loss		10 475 469	8 789 842
Attributable to			
Ordinary dividend		9 950 000	4 000 000
Intra-group contribution given		792 509	2 362 182
Transferred to/from other equity		-267 040	2 427 660
Total	7	10 475 469	8 789 842



Familiehjelp AS

Balance Sheet

Assets	Note	2024	2023
Non-current assets			
Deferred tax assets	6	148 524	93 015
Total intangible assets		148 524	93 015
Property, plant and equipment			
Equipment and other movables	4	1 604 681	3 187 891
Total property, plant and equipment	4, 8	1 604 681	3 187 891
Non-current financial assets			
Other long-term receivables		565 866	578 687
Total non-current financial assets		565 866	578 687
Total non-current assets		2 319 071	3 859 593
Current assets			
Debtors			
Accounts receivables		9 893 243	13 907 665
Other short-term receivables		871 426	681 056
Claims on companies in the same group		11 235 456	7 028 935
Total receivables		22 000 125	21 617 656
Cash and cash equivalents	9	14 421 310	8 762 931
Total current assets		36 421 435	30 380 587
Total assets		38 740 506	34 240 180



Familiehjelp AS

Balance Sheet

Equity and liabilities	Note	2024	2023
Equity			
Paid-in capital			
Share capital	10	60 000	60 000
Share premium reserve		1 357 299	1 357 299
Total paid-up equity		1 417 299	1 417 299
Retained earnings			
Other equity		12 107 180	12 374 220
Total retained earnings		12 107 180	12 374 220
Total equity	7	13 524 479	13 791 519
Liabilities			
Other non-current liabilities			
Liabilities to financial institutions		0	863 341
Total non-current liabilities		0	863 341
Current liabilities			
Trade payables		6 093 388	5 534 532
Tax payable	6	2 792 245	1 900 856
Public duties payable		2 385 077	2 207 584
Dividends		9 950 000	4 000 000
Liabilities to group companies		1 357 995	3 380 124
Other current liabilities		2 637 322	2 562 224
Total current liabilities		25 216 027	19 585 320
Total liabilities		25 216 027	20 448 661
Total equity and liabilities		38 740 506	34 240 180

Asker, 1 - 2025
The board of Familiehjelp AS


Martin James Stuart Cockburn
chairman of the board



Familiehjelp AS Notes 2024

Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

Use of estimates

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

Foreign currency

Foreign currency transactions are translated at the exchange rate on the date of the transaction. Monetary foreign currency items are translated to NOK at the exchange rate on the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated to NOK using the exchange rate on the transaction date. Non-monetary items that are measured at fair value in a foreign currency are translated to NOK using the exchange rate on the measurement date. Exchange rate fluctuations are posted to the profit and loss account as they arise under other financial items.

Revenues

Income from the sale of goods is recognised on the date of delivery. Services are posted as income as they are delivered. Sales of services at a fixed fee are recognized as revenue in accordance with the proportion of hours delivered to the total estimated hours for the delivery, taking into account any expected additional work and other anticipated additional costs .

Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

Classification and valuation of fixed assets

Fixed assets consist of assets intended for long-term ownership and use. Fixed assets are valued at acquisition cost less depreciation and write-downs. Long-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

Plant and equipment is capitalised and appreciated over the economic lifetime of the asset. Significant items of plant and equipment that consist of several material components with different lifetimes are broken down in order to establish different depreciation periods for the different components. Direct maintenance of plant and equipment is expensed on an ongoing basis under operating costs, while additions or improvements are added to the asset's cost price and depreciated in line with the asset. Plant and equipment is written down to the recoverable amount in the event of a fall in value that is not expected to be temporary. The recoverable amount is the higher of the net sales value and the value in use. Value in use is the present value of future cash flows related to the asset. The write-down is reversed when the basis for the write-down is no longer present.

Classification and valuation of current assets

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.



Familiehjelp AS Notes 2024

Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

Group Accounts

Group accounts are prepared for The Martin James Group Limited, which has office in Birmingham, England. Delivery of group accounts can be obtained from the company's business office.

Note 1 Sales income

	2024	2023
By business area		
Camps and residential	30 743 503	28 148 848
Fostering services	47 736 546	43 042 785
Children and family support	33 567 141	31 362 021
Other	59 502	820 205
Total	112 106 692	103 373 859
Geographic breakdown		
Norway	112 106 692	103 373 859
Total	112 106 692	103 373 859

Note 2 Salary costs and number of full time equivalents

Salary costs

	2024	2023
Salaries	38 900 781	37 077 485
Employment tax	5 513 229	5 364 829
Pension costs	722 158	683 969
Other benefits	4 477 792	3 671 444
Total	49 613 960	46 797 727

The number of full time equivalents in the accounting year has been 67.

The company's current general manager receives a salary from another group company. There are no remuneration for the board.

Senior management has no agreement on bonuses or share/share value based remuneration.

No loans or guarantees have been given to the General Manager, members of the board or their related parties. There are no loans / guarantees that represents more than 5% of the company's equity.



Familiehjelp AS Notes 2024

Note 3 Defined contribution pensions

The company is required to provide an occupational pension scheme pursuant to the Act relating to Mandatory Occupational Pensions. The company's pension scheme complies with the requirements under that law.

Note 4 Fixed assets

	VR glasses	Machines and equipment	Total fixed assets
Acquisition cost as at 01.01.2024	1 180 871	7 729 244	8 910 116
Additions in the year	0	0	0
Disposals in the year	0	-898 755	-898 755
Acquisition cost 31.12.2024	1 180 871	6 830 489	8 011 360
Accumulated depreciations as at 31.12.2024	-461 355	-5 756 817	-6 218 172
Accumulated write-downs as at 31.12.2024	0	-188 507	-188 507
Book value 31.12.2024	719 516	885 165	1 604 681
The year's depreciation	236 174	448 281	684 455
Economic lifetime	5 years	3-5 years	

Note 5 Auditor's fees

In 2024, there has been expenses related to NOK 127 161 in ordinary audit fees and NOK 110 260 relating to other services provided by the auditor. The amounts are exclusive of VAT.



Familiehjelp AS Notes 2024

Note 6 Tax

This year's tax expense	2024	2023
Payable tax	3 015 773	2 567 113
Change in deferred tax	-55 509	-86 056
Total tax charge	2 960 264	2 481 057

Calculation of the tax base for the year	2024	2023
Result before tax	13 435 733	11 270 899
Permanent differences	20 013	6 634
Changes in temporary differences	252 314	391 163
Provided intra-group contribution	-1 016 037	-3 028 439
The year's tax base	12 692 023	8 640 257

Payable tax in the balance:	2024	2023
Payable tax on this year's result	3 015 773	2 567 113
Payable tax on provided Group contribution	-223 528	-666 257
Total payable tax in the balance	2 792 245	1 900 856

Overview of temporary differences:	2024	2023	Difference
Tangible assets	-641 109	-388 795	252 314
Receivables	-34 000	-34 000	0
Total	-675 109	-422 795	252 314

Deferred tax assets (22 %)	-148 524	-93 015	55 509
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Explanation as to why the tax charge for the year does not amount to 22 % of the result before tax:	2024	2023
Result before tax	13 435 733	11 270 899
22 % tax on the result before tax	2 955 861	2 479 598
Permanent differences 22 %	4 403	1 459
Calculated tax charge	2 960 264	2 481 057
Effective tax rate	22,0 %	22,0 %

Note 7 Equity capital

	Share capital	Share premium	Other equity capital	Total equity capital
Pr. 01.01.2024	60 000	1 357 299	12 374 220	13 791 519
Result of the year			10 475 469	10 475 469
Dividend			-9 950 000	-9 950 000
Group contributions made			-792 509	-792 509
Pr 31.12.2024	60 000	1 357 299	12 107 180	13 524 479



Familiehjelp AS Notes 2024

Note 8 Charges and guarantees

The company has no debt that falls due later than five years after the end of the financial year.

	2024	2023
Debt secured by mortgage	0	-863 341
Book value of charged assets		
Motor vehicle	0	928 713

Note 9 Bank deposits

	2024	2023
Tied bank deposits	2 222 249	2 056 286

Note 10 Shareholders

Share Capital	Total	Face value	Entered
Ordinary shares	30 000	2,0	60 000

All shares give the same rights in the company.

Ownership structure	Shares	Owner interest
Familiehjelpgruppen AS	30 000	100%
Total number of shares	30 000	100%



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To the General Meeting of Familiehjelp AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Familiehjelp AS (the Company) showing a profit of NOK 10 475 469. The financial statements comprise the balance sheet as of 31 December 2024, the income 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 comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as of 31 December 2024, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by 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 Board of Directors (management) 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 management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. 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. Misstatements can arise from

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RSM Norge AS (organisasjonsnummer 982316588), RSM Advokatfirma AS (organisasjonsnummer 914095573), RSM Norge Kompetanse AS (organisasjonsnummer 925107492). RSM Norge AS er medlem av RSM-nettverket og driver under navnet RSM. RSM er forretningsnavnet som brukes av medlemmene i RSM-nettverket. RSM Advokatfirma AS og RSM Norge Kompetanse AS er selskaper tilknyttet RSM Norge AS. Hvert medlem i RSM-nettverket er et selvstendig revisjons- og rådgivningsfirma med uavhengig virksomhet. RSM-nettverket er ikke selv en egen juridisk person av noen form i noen jurisdiksjon.





Independent Auditor's Report 2024 for Familiehjelp AS



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 , 11 April 2025
RSM Norge AS

Jannike Reinkind
State Authorised Public Accountant

