



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode:	01.01.2023 - 31.12.2023
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Konsern

Morselskap i konsern:	Nei
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Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Daniel Steven Croft
Dato for fastsettelse av årsregnskapet:	28.06.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue	1	103 366 248	87 982 977
Other income		7 611	
Sum inntekter		103 373 859	87 982 977
Kostnader			
Purchase of services		36 262 103	24 051 429
Employee benefits expense	2, 3	46 797 727	50 762 467
Depreciation of operating assets	4	1 061 783	993 433
Nedskrivning av varige driftsmidler og immaterielle eiendeler	4		
Other expenses	5	8 141 136	7 755 781
Sum kostnader		92 262 749	83 563 110
Driftsresultat		11 111 110	4 419 867
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		233 826	297 712
Annen renteinntekt			166
Sum finansinntekter		233 826	297 878
Annen rentekostnad		74 037	46 385
Sum finanskostnader		74 037	46 385
Netto finans		159 789	251 493
Ordinært resultat før skattekostnad		11 270 899	4 671 360
Income tax expense	6	2 481 057	1 034 763
Ordinært resultat etter skattekostnad		8 789 842	3 636 597
Årsresultat		8 789 842	3 636 597
Årsresultat etter minoritetsinteresser		8 789 842	3 636 597
Totalresultat		8 789 842	3 636 597



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Overføringer og disponeringer			
Ordinært utbytte		4 000 000	4 796 251
Avgitt konsernbidrag		2 362 182	
Transferred to/from other equity		2 427 660	-1 159 654
Sum overføringer og disponeringer	7	8 789 842	3 636 597



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	6	93 015	6 959
Sum immaterielle eiendeler		93 015	6 959
Varige driftsmidler			
Equipment and other movables	4	3 187 891	3 704 260
Sum varige driftsmidler	4, 8	3 187 891	3 704 260
Finansielle anleggsmidler			
Other long-term receivables		578 687	574 719
Sum finansielle anleggsmidler		578 687	574 719
Sum anleggsmidler		3 859 593	4 285 938
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		13 907 665	7 562 248
Other short-term receivables		681 056	899 851
Krav på innbetaling av selskapskapital		7 028 935	4 796 251
Sum fordringer		21 617 656	13 258 350
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	9	8 762 931	9 633 864
Sum bankinnskudd, kontanter og lignende		8 762 931	9 633 864
Sum omløpsmidler		30 380 587	22 892 214
SUM EIENDELER		34 240 180	27 178 152

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2023	2022
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		12 374 220	9 946 560
Sum opptjent egenkapital		12 374 220	9 946 560
Sum egenkapital	7	13 791 519	11 363 859
Gjeld			
Langsiktig gjeld			
Utsatt skatt	6		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner		863 341	986 912
Sum annen langsiktig gjeld		863 341	986 912
Sum langsiktig gjeld		863 341	986 912
Kortsiktig gjeld			
Leverandørgjeld		5 534 532	4 066 374
Tax payable	6	1 900 856	1 091 610
Public duties payable		2 207 584	2 544 087
Utbytte		4 000 000	4 796 251
Kortsiktig konserngjeld		3 380 124	
Other current liabilities		2 562 224	2 329 059
Sum kortsiktig gjeld		19 585 320	14 827 381
Sum gjeld		20 448 661	15 814 293
SUM EGENKAPITAL OG GJELD		34 240 180	27 178 152
POSTER UTENOM BALANSEN			
Garantistillelser	8		
Pantstillelser	8		



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 636247

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Bekreftet av representant for selskapet: Daniel Steven Croft
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Brønnøysundregistrene, 17.07.2024



Organisasjonsnr: 921 810 288
FAMILIEHJELP AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
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Organisasjonsnr: 921 810 288
FAMILIEHJELP AS

BALANSE

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Fordringer			
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POSTER UTENOM BALANSEN			
Garantistillelser	8		
Pantstillelser	8		



Organisasjonsnr: 921 810 288
FAMILIEHJELP AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
80

Antall årsverk i regnskapsåret
65.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Annual report 2023 – Familiehjelp AS

Company Overview

Familiehjelp AS provides foster care, family support, residential and respite camp services. The business is run from the company's base in Apotekerhagen 3, Asker municipality.

A year on, the private childcare market in Norway has shown signs of stabilisation, offering reassurance amid past uncertainties. Despite initial shifts driven by governmental policies favoring non-profit actors, commercial players continue to hold significant sway in the sector. This balance reflects the enduring need for various service providers, affirming our commitment to adapt and thrive in the ever-evolving landscape. We remain steadfast in our mission to deliver exceptional childcare services, poised to navigate future challenges with resilience and dedication.

Statement of the annual accounts

The turnover in the company increased from NOK 87,982,977 last year to NOK 103,373,859 in 2023. The annual result in 2023 was NOK 8,789,842 against NOK 3,636,597 in 2022.

The company does not conduct any research or development activities.

Familiehjelp AS has a net cash flow of NOK (870,933) in 2023, of which NOK 4,586,692 is net cash flow from operational activities and NOK (5,457,625) is net cash flow from investment and financing activities. The difference between operating profit and cash flow from operational activities is due to the cash sweep agreement which is not settled in cash, but offset in dividends and group contributions, as well as other accruals in the accounts.

The company's liquidity stock was NOK 8,762,931 per 31/12/2023.

The company's ability to make investments through own financing is satisfactory.

The company's short-term debt amounted to 31/12/2023 96% of total debt, compared with 94% per 31/12/2022.

The total capital at the end of the year was NOK 34,240,180, compared with NOK 27,178,152 the previous year. The equity share per 31.12.2023 was 40%, compared to 42% per 31/12/2022.

Future development

The future of the childcare market holds promise and opportunity, albeit with some uncertainties regarding government policies aimed at phasing out commercial players. While this presents challenges, Familiehjelp is confident in its ability to adapt and thrive. Despite the potential phase-down of institutional services, the company's other offerings, such as family support, respite camps, and foster homes, continue to enjoy



strong demand and praise from clients. This positive reception allows Familiehjelp to focus on expanding and enhancing these services, further solidifying its reputation and market presence. Although fostering services may face changes, Familiehjelp remains optimistic, ready to embrace any shifts while maintaining its unwavering dedication to providing exceptional care and support to its clients and communities.

Financial risk

The company has little financial risk.

The credit risk in the company is considered low as a result of the fact that the majority of the company's outstanding claims are against public bodies. The currency risk in the company is minimal and balances with companies in foreign currency are booked in Norwegian kroner.

Continued operation

In accordance with Section 3-3a of the Accounting Act, it is confirmed that the prerequisites for continued operations are present. The assumption is based on profit forecasts for 2024 and the company's long-term strategic forecasts for the years ahead. The company is in a healthy economic and financial position.

Distribution of results

The board proposes the following disposition of the annual profit in Familiehjelp AS.

Transferred to other equity	2.427.660
Ordinary dividend	4.000.000
Intra-group contributions given	2.362.182
Result of the year	8.789.842

Work environment

At Familiehjelp, we aim to be the top choice for all individuals involved in respite care and child protection. This commitment drives us to prioritize creating a positive work environment, fostering effective leadership, and providing ample development opportunities for our staff.

We champion inclusivity, valuing equality and diversity within our workforce. It's crucial for us to maintain a health-promoting workplace where participation and growth are facilitated. Recognizing that some employees may require specific accommodations, such as pregnant, disabled, or senior employees, we ensure their needs are met.



We actively engage in dialogue between managers and employees to identify and assess individual preventive measures, utilizing services like the Occupational Health Service when necessary. Our dedication to Health, Safety, and Environment (HSE) practices ensures the organization of workplaces is systematic and comprehensive.

Moreover, we strive to cultivate a pleasant and secure work environment that attracts and retains talented individuals. We prioritize empowering our employees to leverage their skills and competencies, while also safeguarding them from undue psychological and physical pressures.

To ensure continuous improvement, we conduct employee interviews regularly, aiming to provide ongoing support and opportunities for further development. At Familiehjelp, our commitment is not only to the well-being of the families we serve but also to the well-being and professional growth of our dedicated team members.

Sick leave and systematic sick leave follow-up

In 2023, Familiehjelp saw a total sickness absence rate of 6%, marking a notable decrease of 2.3% from the previous year. This decline reflects our ongoing efforts to support employee well-being. Typically, sickness absence at our company aligns with seasonal patterns, peaking during winter months and tapering off in summer.

Compared to similar industries, Familiehjelp maintained a lower sickness absence rate of 2.8% in 2023, indicating our commitment to fostering a healthy workplace environment. Moving forward, we remain dedicated to supporting employees on sick leave or at risk of falling ill.

Looking ahead to 2024, our objective is to further reduce sickness absence rates, aiming to surpass industry benchmarks. We will continue to prioritise attendance and implement strategies to enhance employee health and well-being. At Familiehjelp, our focus remains on creating a supportive environment where our team can thrive.

Unwanted incidents within HSE

Unwanted incidents (deviations, incidents involving injury to employees or subsequent accidents) are reported and followed up in the electronic non-conformance system. Reports of adverse events are processed in AMU. Violence and threats are one of the risk areas that Familiehjelp works actively with. This is something Familiehjelp will continue to work on in 2024.

The goal for 2023 was that no injuries or accidents should occur, and in 2023 we had 2 incidents compared to 2022, which was 0, this led to sick leave for 1 of our employees. The goal for 2024 is that there should be no injuries or accidents.

Equality and discrimination

Familiehjelp aims to promote equality and prevent discrimination. The company must, as far as possible, reflect diversity.

It is a goal to achieve a balanced age and gender composition, and to recruit qualified people with an immigrant background. Familiehjelp works actively to prevent discrimination, among other things, when it comes to recruitment, employment, promotion, development opportunities and work tasks.



In 2023, Familiehjelp had 131 employees, 82 women and 49 men.

The Transparency Act

The report on due diligence assessments in accordance with the Transparency Act will be published on the company's website, Familiehjelp.no, no later than 30 June 2024.

Climate and environment

Our environmental concern is our ability to reduce negative impact on the environment. All the cars the company owns are electric cars, and we want to be a contributor to the Nordic region reaching its climate goals.

Our employees are also one of our most important factors in reducing our environmental impact, and each employee is responsible for sorting waste in accordance with our guidelines. We sort the following: cardboard, paper, plastic, electronic waste and hazardous waste.

Insurance for the members of the board and the general manager

It is confirmed that the company has directors' liability insurance. The insurance covers board members, deputy members and the managing director's personal liability for damage to property caused in connection with the performance of the aforementioned duties in Familiehjelp AS. The insurance agreement's main due date is 1 October and runs for 12 months.

03/04/24
Asker, xx.xx.2024

Daniel Steven Croft

Chairman/day-to-day manager

Martin James Stuart Cockburn

Board member



Familiehjelp AS

Revenue Statement

Operating income and operating expenses	Note	2023	2022
Revenue	1	103 366 248	87 982 977
Other income		7 611	0
Total income		103 373 859	87 982 977
Purchase of services		36 262 103	24 051 429
Employee benefits expense	2, 3	46 797 727	50 762 467
Depreciation of operating assets	4	1 061 783	993 433
Other expenses	5	8 141 136	7 755 781
Total expenses		92 262 749	83 563 110
Operating profit		11 111 110	4 419 867
Financial income and expenses			
Interest income from group companies		233 826	297 712
Other interest income		0	166
Other interest expenses		74 037	46 385
Net financial items		159 789	251 493
Net profit before tax		11 270 899	4 671 360
Income tax expense	6	2 481 057	1 034 763
Net profit or loss		8 789 842	3 636 597
Attributable to			
Ordinary dividend		4 000 000	4 796 251
Intra-group contribution given		2 362 182	0
Transferred to/from other equity		2 427 660	-1 159 654
Total	7	8 789 842	3 636 597



Familiehjelp AS

Balance Sheet


Assets	Note	2023	2022
Non-current assets			
Deferred tax assets	6	93 015	6 959
Total intangible assets		93 015	6 959
Property, plant and equipment			
Equipment and other movables	4	3 187 891	3 704 260
Total property, plant and equipment	4, 8	3 187 891	3 704 260
Non-current financial assets			
Other long-term receivables		578 687	574 719
Total non-current financial assets		578 687	574 719
Total non-current assets		3 859 593	4 285 938
Current assets			
Debtors			
Accounts receivables		13 907 665	7 562 248
Other short-term receivables		681 056	899 851
Claims on companies in the same group		7 028 935	4 796 251
Total receivables		21 617 656	13 258 350
Cash and cash equivalents	9	8 762 931	9 633 864
Total current assets		30 380 587	22 892 214
Total assets		34 240 180	27 178 152



Familiehjelp AS

Balance Sheet

Equity and liabilities	Note	2023	2022
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		12 374 220	9 946 560
Total retained earnings		12 374 220	9 946 560
Total equity	7	13 791 519	11 363 859
Liabilities			
Other non-current liabilities			
Liabilities to financial institutions		863 341	986 912
Total non-current liabilities		863 341	986 912
Current liabilities			
Trade payables		5 534 532	4 066 374
Tax payable	6	1 900 856	1 091 610
Public duties payable		2 207 584	2 544 087
Dividends		4 000 000	4 796 251
Liabilities to group companies		3 380 124	0
Other current liabilities		2 562 224	2 329 059
Total current liabilities		19 585 320	14 827 381
Total liabilities		20 448 661	15 814 293
Total equity and liabilities		34 240 180	27 178 152


Martin James Stuart Cockburn
member of the board

03/04/24
Asker, / - 2024
The board of Familiehjelp AS


Daniel Steven Croft
chairman of the board/General Manager



Familiehjelp AS
Statement of cash flows

	2023	2022
Cash flow from operating activities		
Net profit before tax	11 270 899	4 671 360
Income tax paid	(1 091 610)	(1 855 554)
(Profits)/loss sales of fixed assets	(7 611)	28 000
Depreciation of fixed assets	1 061 783	804 926
Writedown of fixed assets	0	188 507
Change in accounts receivables	(6 345 417)	(540 592)
Change in trade payables	1 468 158	470 426
Change in intragroup balance	(1 998 858)	(680 410)
Post classified as invest.-/financeactivity	(237 794)	0
Change in other accruals	467 142	(2 055 021)
Net cash flow from operating activities	4 586 692	1 031 642
Cash flow from investing activities		
Proceeds from disposal of tangible fixed assets	282 872	200 000
Purchase of tangible fixed assets	(820 675)	(2 085 929)
Net cash flow from investing activities	(537 803)	(1 885 929)
Cash flow from financing activities		
Payment of longterm borrowings	(123 571)	(130 317)
Dividends paid	(4 796 251)	(4 115 841)
Net cash flow from financing activities	(4 919 822)	(4 246 158)
Net change in cash and cash equivalents	(870 933)	(5 100 445)
Cash and cash equivalents at 01.01	9 633 864	14 734 309
Cash and cash equivalents at 31.12	8 762 931	9 633 864



Familiehjelp AS Notes 2023

Accounting principles

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice.

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 2023

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.

Cash flow statement

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments.

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

	2023	2022
By business area		
Camps and residential	28 141 237	26 315 804
Fostering services	43 042 785	42 543 438
Children and family support	31 362 021	19 113 735
Other	820 205	10 000
Total	103 366 248	87 982 977
Geographic breakdown		
Norway	103 366 248	87 982 977
Total	103 366 248	87 982 977

Note 2 Salary costs and number of full time equivalents

Salary costs

	2023	2022
Salaries	37 077 485	39 835 317
Employment tax	5 364 829	5 938 988
Pension costs	683 969	825 989
Other benefits	3 671 444	4 162 173
Total	46 797 727	50 762 467

The number of full time equivalents in the accounting year has been 65.

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 2023

Note 2 Salary cont.

Total remuneration to the managing director and the members of the Board

	Managing director	Members of the Board
Salary	1 160 269	0
Other benefits	265 183	0
Total	1 425 452	0

The managing director was included in the company's pension scheme

The salary of the former managing director is included from January to August, and from September onwards, he have been transferred to the parent company Familiehjelpgruppen AS. For September to December, the company is charged with re-invoiced salary costs from the Familiehjelpgruppen AS.

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-briller	Maskiner og inventar	Sum varige driftsmidler
Acquisition cost as at 01.01.2023	1 011 396	7 360 916	8 372 313
Additions in the year	169 475	651 200	820 675
Disposals in the year	0	-282 872	-282 872
Acquisition cost 31.12.2023	1 180 871	7 729 244	8 910 115
Accumulated depreciations as at 31.12.2023	-225 181	-5 308 536	-5 533 717
Accumulated write-downs as at 31.12.2023	0	-188 507	-188 507
Book value 31.12.2023	955 690	2 232 201	3 187 891
The year's depreciation	225 181	836 603	1 061 784
Economic lifetime	5 years	3-5 years	

In 2023 as well as in 2022, the company has incurred costs for the development of VR glasses for the purpose of providing training to employees



Familiehjelp AS
Notes 2023

Note 5 Auditor's fees

In 2023, there has been expenses related to NOK 87 800 in ordinary audit fees and NOK 101 229 relating to other services provided by the auditor. The amounts are exclusive of VAT.

Note 6 Tax

	2023	2022
This year's tax expense		
Payable tax	2 567 113	1 091 610
Change in deferred tax	-86 056	-56 847
Total tax charge	2 481 057	1 034 763

	2023	2022
Calculation of the tax base for the year		
Result before tax	11 270 899	4 671 360
Permanent differences	6 634	32 105
Changes in temporary differences	391 163	258 397
Provided intra-group contribution	-3 028 439	0
The year's tax base	8 640 257	4 961 862

	2023	2022
Payable tax in the balance:		
Payable tax on this year's result	666 257	0
Payable tax on provided Group contribution	-666 257	0
Total payable tax in the balance	1 900 856	1 091 610

	2023	2022	Difference
Overview of temporary differences:			
Tangible assets	-388 795	2 367	391 163
Receivables	-34 000	-34 000	0
Total	-422 795	-31 633	391 163

Total	-422 795	-31 633	391 163
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Deferred tax assets (22 %)	-93 015	-6 959	86 056
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	2023	2022
Explanation as to why the tax charge for the year does not amount to 22 % of the result before tax:		
Result before tax	11 270 899	4 671 360
22 % tax on the result before tax	2 479 598	1 027 699
Permanent differences 22 %	1 459	7 063
Calculated tax charge	2 481 057	1 034 762
Effective tax rate	22,0 %	22,2 %



Familiehjelp AS
Notes 2023

Note 7 Equity capital

	Share capital	Share premium	Other equity capital	Total equity capital
Pr. 31.12.2022	60 000	1 357 299	9 946 560	11 363 859
Result of the year			8 789 842	8 789 842
Dividend			-4 000 000	-4 000 000
Group contributions made			-2 362 182	-2 362 182
Pr 31.12.2023	60 000	1 357 299	12 374 220	13 791 519

Note 8 Charges and guarantees

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

	2023	2022
Debt secured by mortgage	-863 341	-986 912
Book value of charged assets		
Motor vehicle	928 713	1 172 812

Note 9 Bank deposits

	2023	2022
Tied bank deposits	2 056 286	2 357 552

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	100,00



Note 11 Financial market risk

Interest risk

The interest rate risk in the company is considered low as the company has minimal external debt.

Credit risk

The credit risk in the company is considered low as a result of the fact that the majority of the company's outstanding claims are against public bodies.

Currency risk

Currency risk for the company is minimal as a result of the fact that they do not sell/purchase in foreign currency. Interim balances with group companies in foreign currency do not constitute a significant proportion so that this does not entail any increased currency risk.



To the General Meeting of Familiehjelp AS

RSM Norge AS

Ruseløkkveien 30, 0251 Oslo
Pb 1312 Vika, 0112 Oslo
Org.nr: 982 316 588 MVA

T +47 23 11 42 00

F +47 23 11 42 01

Independent Auditor's Report

www.rsmnorge.no

Opinion

We have audited the financial statements of Familiehjelp AS (the Company) showing a profit of NOK 8 789 842. The financial statements comprise the balance sheet as at 31 December 2023, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with 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.

Other Information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

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RSM Norge AS is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Norge AS er medlem av/s is a member of Dan norske Revisorforening.



Independent Auditor's report 2023 for Familiehjelp AS



Responsibilities of Management for the Financial Statements

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 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>

Other Matter

The company's statement according to Section 5 of the Transparency Act has not been published within the statutory deadline of 30.06.2023.

Oslo , 8 May 2024

RSM Norge AS

Jannike Reinkind

State Authorised Public Accountant



Our date 10.01.2024	Your date	Case officer Vibeke Home
800 80 000 skatteetaten.no	Your reference	Telephone +4748123176
Org. nr: 974761076	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.