



Felm<sup>1859</sup>

# Financial statements of Felm for **2023**

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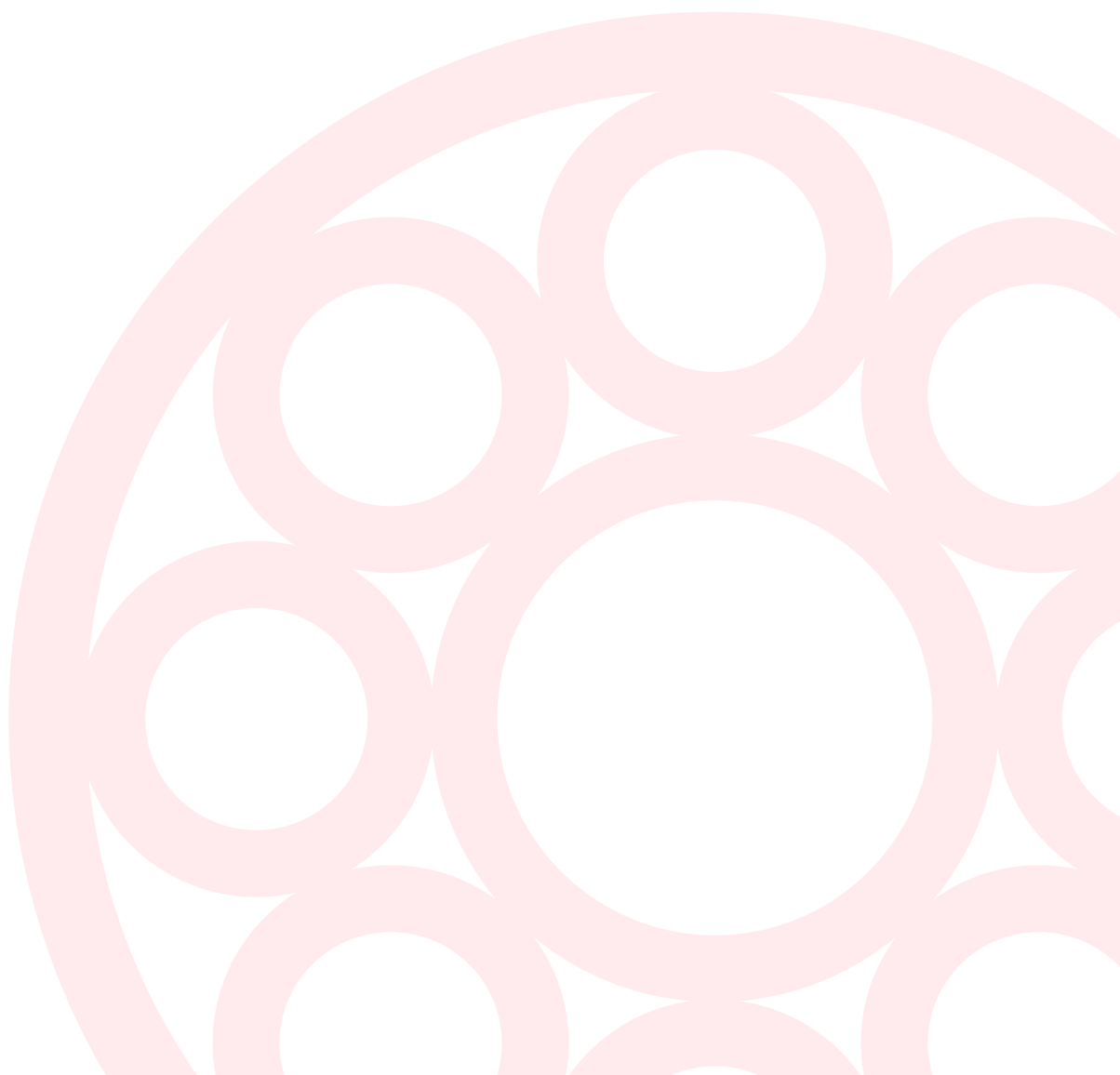
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A separate annual report will be prepared on the organisation's activities.

The financial statements must be retained for at least 10 years from the end of the financial year, i.e. until 31 December 2033 (section 2, subsection 10, paragraph 1 of the Accounting Act).

The receipts for the financial year must be retained for at least 6 years after the end of the year during which the financial year ended, or until 31 December 2029 (section 2, subsection 10, paragraph 2 of the Accounting Act).



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## BALANCE SHEET 31 DECEMBER 2023

<b>ASSETS</b>	<b>31.12.2023</b>	<b>31.12.2022</b>
<b>LONG-TERM ASSETS</b>		
<b>Intangible assets</b>		
Computer programs	194 539,46	254 008,95
<b>Tangible assets</b>		
Buildings and structures	7 774 234,54	7 958 033,62
Machinery and equipment	45 546,19	81 660,53
<b>Tangible assets total</b>	<b>7 819 780,73</b>	<b>8 039 694,15</b>
<b>INVESTMENTS</b>		
Shares in fixed assets	843 964,72	1 441 988,72
Shares in apartments	2 045 749,89	2 064 950,95
Other shares and participations	12 595 958,59	14 420 070,85
Fiduciary accounts for investments	116 999,63	312 499,97
<b>Investments total</b>	<b>15 602 672,83</b>	<b>18 239 510,49</b>
Investments of self-financed funds	77 010,37	79 110,16
<b>LONG-TERM ASSETS TOTAL</b>	<b>23 694 003,39</b>	<b>26 612 323,75</b>
<b>CURRENT ASSETS</b>		
<b>Inventories</b>		
Finished products	73 543,16	74 423,14
<b>Receivables</b>		
<b>Long-term receivables</b>		
Securities	1 000,00	1 000,00
<b>Short-term receivables</b>		
Accounts receivable	50 309,41	121 352,62
Rent receivables	44 282,37	35 796,98
Personnel-related receivables	46 301,53	43 140,72
Advance payments	207 843,70	141 251,70
Expenses of pending bequests	0,00	0,00
Prepayments and accrued income	1 455 150,64	1 242 707,15
<b>Short-term receivables total</b>	<b>1 803 887,65</b>	<b>1 584 249,17</b>
<b>Cash in hand and cash in bank</b>	<b>330 834,57</b>	<b>151 425,02</b>
<b>CURRENT ASSETS TOTAL</b>	<b>2 209 265,38</b>	<b>1 811 097,33</b>
<b>ASSETS, TOTAL</b>	<b>25 903 268,77</b>	<b>28 423 421,08</b>

<b>LIABILITIES</b>	<b>31.12.2023</b>	<b>31.12.2022</b>
<b>EQUITY</b>		
Working capital	-3 000 473,85	-3 000 473,85
Self-financed funds	-77 010,37	-79 110,16
Other restricted funds	-2 412 005,46	-3 428 076,23
Non-restricted funds	-289 812,04	-287 305,57
Surplus/deficit for previous financial years	-13 247 429,78	-15 570 961,49
Result for the financial year	68 368,48	2 323 531,71
<b>Total equity</b>	<b>-18 958 363,02</b>	<b>-20 042 395,59</b>
<b>BORROWED CAPITAL</b>		
<b>Long-term borrowed capital</b>		
Loans from financial institutions	-1 175 000,00	-1 575 000,00
Pension liabilities	0,00	0,00
Annuity fund	0,00	0,00
<b>Long-term borrowed capital</b>	<b>-1 175 000,00</b>	<b>-1 575 000,00</b>
<b>Short-term borrowed capital</b>		
Loans from financial institutions	-400 000,00	-400 000,00
Advances received	-972 663,84	-1 017 239,21
Accounts payable	-714 533,82	-956 100,73
<b>Other liabilities</b>		
Withholding tax and other amounts deducted	-93 423,51	-95 676,66
Social security liabilities	-9 016,48	-8 556,62
VAT liabilities	-11 407,32	-25 676,01
<b>Other liabilities total</b>	<b>-113 847,31</b>	<b>-129 909,29</b>
<b>Accruals</b>		
Payroll liabilities	-1 433 390,24	-1 427 196,46
Employee pension liabilities	0,00	0,00
Unemployment insurance liabilities	0,00	0,00
Accident insurance liabilities	0,00	0,00
Other accruals	-2 135 470,54	-2 875 579,80
<b>Accruals total</b>	<b>-3 568 860,78</b>	<b>-4 302 776,26</b>
<b>Short-term borrowed capital</b>	<b>-5 769 905,75</b>	<b>-6 806 025,49</b>
<b>TOTAL LIABILITIES</b>	<b>-25 903 268,77</b>	<b>-28 423 421,08</b>
	0,00	0,00

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## PROFIT AND LOSS ACCOUNT

	31.12.2023	31.12.2022
<b>ACTUAL OPERATIONS</b>		
<b>Revenue</b>	<b>8 671 762,25</b>	<b>7 480 367,80</b>
<b>Expenditure</b>		
Operating expenses and grants	-11 092 760,35	-9 734 575,41
Personnel expenses	-8 230 085,43	-7 835 202,23
Depreciation	-427 086,79	-545 755,48
Other operating expenses	-6 051 223,61	-5 710 281,57
<b>Total expenses</b>	<b>-25 801 156,18</b>	<b>-23 825 814,69</b>
<b>Surplus/deficit, actual operations</b>	<b>-17 129 393,93</b>	<b>-16 345 446,89</b>
<b>FUNDING</b>		
Revenue	16 573 568,25	16 764 216,06
Expenditure	-1 330 039,24	-1 672 861,47
<b>Surplus/deficit, funding</b>	<b>15 243 529,01</b>	<b>15 091 354,59</b>
<b>Surplus/deficit</b>	<b>-1 885 864,92</b>	<b>-1 254 092,30</b>
<b>INVESTMENTS AND FINANCING ACTIVITIES</b>		
Revenue	1 384 102,65	1 063 243,78
Return on investments	867 985,00	287 367,63
<b>Revenue total</b>	<b>2 252 087,65</b>	<b>1 350 611,41</b>
Expenditure	-534 998,57	-834 160,76
Investment impairment	-915 256,73	-897 855,06
<b>Expenditure Total</b>	<b>-1 450 255,30</b>	<b>-1 732 015,82</b>
<b>Surplus/deficit Investments and financing activities</b>	<b>801 832,35</b>	<b>-381 404,41</b>
<b>Surplus/deficit</b>	<b>-1 084 032,57</b>	<b>-1 635 496,71</b>
Transfers to self-financing funds	2 099,79	70 294,79
<b>Result for the financial year</b>	<b>-1 081 932,78</b>	<b>-1 565 201,92</b>
Transfers to other restricted funds	1 013 564,30	-758 329,79
<b>Financial year surplus/deficit</b>	<b>-68 368,48</b>	<b>-2 323 531,71</b>

## Notes concerning the presentation of the financial statements

Due to the challenging financial situation in late 2023, Felm resorted to change negotiations that concerned all personnel members. Less than 30 permanent and fixed-term employment relationships were terminated, but Felm was also able to offer a large share of the employees new roles within the organisation. The final financial impacts of the negotiations will be visible in 2025.

Bequests have been recognised once the will has been granted legal force and undisputed ownership has been proven.

Budget grants from parishes have been entered as revenue for the year in which they were awarded. Other income from supporters has been recorded on cash basis, except for funds specifically allocated to the accounting year and paid by 17 February 2024.

Donations recorded as fixed and investment assets have been recognised at reasonable fair value.

The use of the Ministry for Foreign Affairs' development cooperation grants has been adjusted to be performance based, and any unused share is recognised as an advance in liabilities on the balance sheet. Correspondingly, the unused share of grants sent to the work areas has been recorded in receivables as an advance.

Shares in long-term assets and fund shares are recognised at their acquisition cost or market value, whichever is lower.

Due to the poor market situation of investments on the balance sheet date in 2022, an unrealised investment impairment of EUR 868,000 was recorded in the profit and loss account for 2022. Following the same principles, reversal of impairment of EUR 868 billion was recorded in the financial statements for 2023.

Due to the poor market situation of investments on the balance sheet date in 2023, an unrealised investment impairment of EUR 304,000 as well as an impairment of EUR 11,000 in Women's Future Fund (Aurator) were recorded in the profit and loss account.

The balance sheet value of Pitäjänmäen Pienteollisuustalo was EUR 1.3, while its estimated market value was EUR 380,000. An impairment of EUR 600,000 was recognized in the financial statements.

The business share is included in actual operations in the official profit and loss account. A separate profit and loss account for the business operations is included in the notes.

Renovations were completed in As Oy Tähtitorninkatu 18 in Helsinki, in which Felm's kitchen facilities and toilets were revamped. This work was completed in September 2023.



Felm owns a few properties and housing company shares abroad, which are monitored separately and whose balance sheet value is zero, except for the Felm Centre in Jerusalem.

### **PROPERTIES**

COUNTRY	CITY	PROPERTY
PAPUA NEW GUINEA		Half of semi-detached house in Ukarumpa, completed in 2001 Village Hall, completed in 1990
ANGOLA	Shangalala	Sauna with guest room, built in 2001
ISRAEL	Jerusalem	Upper and lower house (Felm Centre) Activity centre+apartments

### **APARTMENTS**

CHINA	Hong Kong	Apartment on Broadcast Drive, built in 1974, acquired in 1980 renovated; in 2010, 2015-2016, 2019 and 2022
ISRAEL	Jerusalem	Lincoln-Apartment Apartment Hayarden Street

## Notes concerning the presentation of the financial statements

### Notes to the profit and loss account

EUR 1,000	2023	2022
Revenue	531	508
Expenditure	660	718
Personnel expenses	149	179
Depreciation	78	80
Other operational expenses	433	460
Results for the financial year	-129	-210

### Depreciation periods of long-term assets

The book values of long-term assets are based on the acquisition costs of the commodities, with depreciation according to plan. Depreciation according to plan is calculated as straight-line depreciation of intangible assets and reducing-balance depreciation of tangible assets based on their economic life. Depreciations have been made since the month in which the asset was introduced.

Commodities with an economic life of less than three years and up to EUR 4,000 are recognised as expenses for the financial year in their entirety.

Commodity	Estimated economic life	Depreciation % and method
Intangible rights	5 years	straight-line depreciation over five years
Operating premises		4% reducing-balance depreciation
Church property		4% reducing-balance depreciation
Education centre property		4% reducing-balance depreciation
Machines, equipment and furniture	3-5 years	straight-line depreciation over three to five years
Properties overseas (Jerusalem)		4% reducing-balance depreciation

### Notes to the balance sheet

#### Changes in long-term assets

EUR 1,000	Book value			Aquisition cost		Book value 31.12.2023
	1.1.2023	Additions	Deductions	31.12.2023	Depreciation	
Intangible assets	254	44	0	298	103	195
Church property	548	84	0	632	23	609
Education centre property	3 003	-1	0	3 002	120	2 882
Properties in Jerusalem	3 328	0	0	3 328	133	3 195
Properties to be realised	5	9	0	14	0	14
Investment properties	1 074	0	0	1 074	0	1 074
Machines, equipment, furniture	82	12	0	94	47	47
Shares in fixed assets	1 442	2	600	844	0	844
Shares in apartments	2 065	408	427	2 046	0	2 046
Other shares and participations	14 732	8 393	10 414	12 712	0	12 712
Aurator securities	79	8	10	77	0	77
Total	26 612	8 959	11 451	24 120	426	23 694

#### Accrued income breakdown

1,000 €	2023	2022
Recognition of payments from supporters	1 071	856
Advances from Ministry for Foreign Affairs/Raso	0	0
Other accrued income	384	387
TOTAL	1 455	1 243



**Funds****Fund purpose****Restricted funds**

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Eeva and Tahvo Tukia Memorial Fund	The purpose of the fund is to support the operation of Päiväkumpu. The capital is reserved and the returns are used annually.
Margareta and Arvi H. Saarisuu Fund	The purpose of the fund is to support work carried out for the benefit of Finnic peoples or missionary work in Pakistan and Nepal. The capital is reserved and the returns are used annually.
Hanna Kujala Fund	The purpose of the fund is to support Felm's work in Israel. The capital is reserved and the return is used annually.
Väinö Launis Fund	The purpose of the fund is to alleviate hunger in Ethiopia. The capital is reserved and the returns are used annually.
Alpo Hukka Memorial Fund	The purpose of the fund is to build up the competence needed by the workers of overseas partner churches. The capital can be used either according to an annual budget or by separate decisions.
Maja Haikola Memorial Fund	The purpose of the fund is to support youth and school work of the Namibian Church. Can be spent annually on uses indicated by the beneficiary.
Raija Salmi Memorial Fund	The purpose of the fund is to support the church's girl guide work in Northern Namibia. The capital and returns can be used as stated in an annual budget.
Elvi Fund	The purpose of the fund is to support the printing of Bibles in new languages. The capital is reserved and the return is used annually.
Kaskinen - Simojoki Fund	The purpose of the fund is to support missionary work and the work of new composers and lyricists promoting the church's community singing tradition. Interest income and up to 30% of the capital can be used annually.
Kangaslampi Fund	The purpose of the fund is to preserve Kangaslampi property in Ranua, including the buildings, movables and accessories in original condition as far as possible. The capital and returns can be used, and 25% of forestry income received from the property is added to the fund annually.
Children's Bank Fund	The purpose of the fund is to support work on improving children's well-being. The funds may be used either in connection with the budgeting process or by separate decisions.
Emergency Fund	The purpose of the fund is to support partners struck by disasters. Used for disaster relief by separate decisions.
Fund for work in Pakistan	The purpose of the fund is to support the work of Tank hospital. The funds are used as part of the normal financial planning process.
Climate Fund	The purpose of the fund is to offset greenhouse gas emissions from air travel.
Combined donation fund	The purpose of the fund is to support Felm's work. The capital is reserved and the return is used annually.
Sinisalo Fund	The funds are intended for work with persons with disabilities. The capital and returns can be used.

**Non-restricted funds**

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Research Fund	The purpose of the fund is to promote scientific research relevant to Felm's work.
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**Self-financed fund**

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Women's Future Fund	The purpose of the fund is to improve the living conditions of girls and women in developing countries, primarily by means of education and health care.
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### Funds and changes in equity

EUR 1,000	Equity 1.1.2023	Addition	Reduction	Equity 31.12.2023
Working capital	3 000	0	0	3 000

EUR 1,000	Equity 1.1.2023	Addition	Change of value	Interest	Dividend income	Gains from sale of investments	Losses from sale of investments	Equity 31.12.2023
<b>Self-financed funds</b>								
Women's Future Fund	79	0	-7,9	0	0	10	-5	77

EUR 1,000	Equity 1.1.2023	Donation received	Interest income	Administrative expenses	Use of the fund	Equity 31.12.2023
<b>Restricted funds</b>						
Eeva and Tahvo Tukia Memorial Fund	8					8
Margareta and Arvi H. Saarisuu Fund	13		1		1	13
Hanna Kujala Fund	34		1		1	34
Väinö Launis Fund	52		2		2	52
Alpo Hukka Memorial Fund	5				5	0
Maja Haikola Memorial Fund	26		1		1	26
Raija Salmen muistorahasto	300		12		8	304
Elvi Fund	92		4		4	92
Kaskinen - Simojoki Fund	13	1				14
Kangaslampi Fund	68		3		1	70
Children's Bank Fund	1 914	817		223	1 489	1 019
Emergency Fund	572	532		53	576	475
Fund for work in Pakistan	53					53
Climate Fund	12					12
Sinisalo Fund	53		1		25	28
Combined donation fund	212		9		9	212
<b>TOTAL</b>	<b>3 428</b>	<b>1 350</b>	<b>34</b>	<b>276</b>	<b>2 122</b>	<b>2 412</b>

EUR 1,000	Equity 1.1.2023	Donation received	Interest income	Addition to fund	Use of fund	Equity 31.12.2023
<b>Non-restricted funds</b>						
Research Fund	287		9		6	290

Equity	2023	2022
Surplus/deficit for previous financial years 1 Jan	13 247	15 571
Surplus for the financial year	-68	-2 324
Equity 31 Dec	18 958	20 042

## Notes concerning the presentation of the financial statements

### Securities and contingent liabilities

Liabilities secured by mortgages on property and shares.

EUR 1,000	2023	2022
Loans from credit institutions	1 575	1 975
Credit limit	4 000	4 000
Loan due 15 November 2027		
securities for fund investments*	5 244	6 725
book value of pledged housing shares	1 297	1 895
TOTAL, securities provided	6 541	8 620

\*Securities comprise the following custodial accounts for securities: eQ Hoivakiinteistöt 1 T, share certificate 53, eQ Liikekiinteistöt 1 T, share certificate 36, eQ Hoivakiinteistöt 1 T, share certificate 67, UB Metsä sijoitusrahasto, share certificate 57, UB Suomi Kiinteistöt I-sarja and UB Pohjoismaiset Liikekiinteistöt I

The capital of interest rate swap contracts is EUR 1,175,000 and the market value on 31 December 2023 EUR 45,342.

### Payables from leasing contracts

EUR 1,000	2023	2022
due in the following financial year	75	84
due later	49	89
TOTAL, other liabilities	124	173

As a package travel operator, Felm has provided the Finnish Competition and Consumer Authority with a deposit of EUR 1,000 as a guarantee.

Felm rents 1.404 m<sup>2</sup> of office facilities at Maistraatinportti 2 in Pasila, 3 parking spaces and 131 m<sup>2</sup> of storage space under a ten-year lease signed on 10 August 2017.

A bank guarantee of EUR 97,731 for the office space and a bank guarantee of EUR 4,224 for the storage space have been given to the lessor.

The rent liabilities for these premises are

EUR 1,000	2023	2022
due in the following financial year	481	470
due later	1 637	2 001
TOTAL	2 118	2 471

Felm has an obligation to adjust VAT deductions made for the Education Centre's real estate investments if the taxable use of the property changes during the review period.

The last review year is 2032. The maximum amount of the liability is EUR 162,000.

The balance sheet includes an amount of EUR 1,700 as surplus from project XX610, Freedom of Religion Toolkit, transferred to other Felm projects approved by the Ministry for Foreign Affairs for use in 2024.

**Audit costs**

EUR 1,000	2023	2022
audit	32	38
other assignments	0	32

**Personnel**

	2023	2022
Number of employees	167	183

EUR 1,000	2023	2022
Salaries and fees for the financial year	7 341	7 035
Social insurance contributions	1 576	1 461
Other personnel costs	2 050	1 537
Total personnel costs	10 967	10 033

**Institutions**

The members of the Board of Directors have been paid compensation for loss of earnings amounting to EUR 3,511.66 but no fees. No cash loans have been granted to members of the Board of Directors, and no securities or pension commitments have been given on their behalf.

# General journal and ledger entries and receipt types as well as the methods in which they are stored

## Financial statements

Financial statements and balance sheet specifications

## Lists of accounts and balances

Account-specific profit and loss account and balance sheet  
List of accounts

## General journal and ledger entries

General ledger  
Accounts Receivable  
Donation Ledger  
Journal Ledger  
Ledger/other invoicing  
Purchase invoices  
Travel and expense claims  
Payroll accounts  
Fixed assets  
Cash book  
Bazaar  
Päiväkumpu  
Inventory accounting publishers  
Inventory accounting Päiväkumpu

## Receipts

TE	Travel claims and expense statements	1-47
OL	Purchase invoices	1-4970
OS	Payments of purchase invoices	1-5188
TO	Statements	1-1657
MU01	Memorandum vouchers January	1-98
MU02	Memorandum vouchers February	1-39
MU03	Memorandum vouchers March	1-46
MU04	Memorandum vouchers April	1-43
MU05	Memorandum vouchers May	1-58
MU06	Memorandum vouchers June	1-46
MU07	Memorandum vouchers July	1-28
MU08	Memorandum receipts August	1-52
MU09	Memorandum receipts September	1-59
MU10	Memorandum vouchers October	1-38
MU11	Memorandum vouchers November	1-68
MU12	Memorandum vouchers December	1-190
SJ	Investments	1-49
PK	Payroll accounts	1-25
SL	Internal invoices	1-107
ST01	Internal vouchers December	1-2
ST02	Internal vouchers February	1-3
ST03	Internal vouchers March	1-2
ST04	Internal vouchers April	1-2
ST05	Internal vouchers May	1-3
ST06	Internal vouchers June	1-3
ST07	Internal vouchers July	1-3
ST08	Internal vouchers August	1-3
ST09	Internal vouchers September	1-5
ST10	Internal vouchers October	1-5
ST11	Internal vouchers November	1-5
ST12	Internal vouchers December	1-5
ML	Sales invoices	1-1548
MS	Sales invoice payments	1-1645
HL	Credit note allocation	1-23
AK	Automated record	1-244

## Storage of documents

All documents are stored digitally, with backups on a virtual disk platform.

The financial statements and the lists of accounts and balances can be found on a shared disk drive, which is backed up once every 24 hours and retained for 30 days. The documents are also saved to M-Files.

Memorandum vouchers are kept on file on paper.

The accounting documents and vouchers are filed in Visma Wintime accounting software, purchase invoice processing system Visma Approval, and travel and expense claim software Visma M2. The software resides in a cloud service, and the software supplier (Visma) produces daily backup copies of the documents. In addition, the general ledgers, journals, profit and loss account and balance sheet are archived in Visma's archive program. Purchase and sales invoices are archived once the financial statements have been produced. Memorandum and internal vouchers are also stored as paper versions in physical folders.

Bank statements are archived in Visma's archive program.



**Signatures of the financial statements/  
Underteckning av bokslutet**

Helsinki 9 April 2024 / Helsingfors den 9 april 2024

\_\_\_\_\_  
Peura Simo  
Chair / ordförande

\_\_\_\_\_  
Anetjärvi Sari

\_\_\_\_\_  
Kairavuo Leena

\_\_\_\_\_  
Kummel-Myrskog Pia

\_\_\_\_\_  
Nivala Juha

\_\_\_\_\_  
Pakarinen Jukka

\_\_\_\_\_  
Peräaho Jussi

\_\_\_\_\_  
Pohjolainen Terttu

\_\_\_\_\_  
Suutari Simo

\_\_\_\_\_  
Untamala Sampo

\_\_\_\_\_  
Vanhanen Sakari

\_\_\_\_\_  
Wiberg Tiina

\_\_\_\_\_  
Pauliina Parhiala  
Executive Director / verksamhetsledare

Auditor's acknowledgement / Revisorernas underteckning

We have today issued an audit report on the audit carried out./  
Över slutförd revision har vi i dag avgivit berättelse.

In Helsinki, on the date of the electronic signature /  
I Helsingfors, datum för elektronisk underskrift

KPMG Oy Ab

\_\_\_\_\_  
Kirsi Aromäki  
KHT/CGR

\_\_\_\_\_  
Annemari Luukkonen  
KHT/CGR

# Tilintarkastuskertomus

Suomen Lähetysseura ry, ruotsiksi Finska Missionssällskapet rf:n jäsenille

## Lausunto

Olemme tilintarkastaneet Suomen Lähetysseura ry, ruotsiksi Finska Missionssällskapet rf:n (y-tunnus 0116962-5) tilinpäätöksen tilikaudelta 1.1.–31.12.2023. Tilinpäätös sisältää taseen, tuloslaskelman ja liitetiedot.

Lausuntonamme esitämme, että tilinpäätös antaa oikean ja riittävän kuvan yhdistyksen toiminnan tuloksesta ja taloudellisesta asemasta Suomessa voimassa olevien tilinpäätöksen laatimista koskevien säännösten mukaisesti ja täyttää lakisääteiset vaatimukset.

## Lausunnon perustelut

Olemme suorittaneet tilintarkastuksen Suomessa noudatettavan hyvän tilintarkastustavan mukaisesti. Hyvän tilintarkastustavan mukaisia velvollisuuksiamme kuvataan tarkemmin kohdassa *Tilintarkastajan velvollisuudet tilinpäätöksen tilintarkastuksessa*. Olemme riippumattomia yhdistyksestä niiden Suomessa noudatettavien eettisten vaatimusten mukaisesti, jotka koskevat suorittamaamme tilintarkastusta ja olemme täyttäneet muut näiden vaatimusten mukaiset eettiset velvollisuutemme. Käsityksemme mukaan olemme hankkineet lausuntonamme perustaksi tarpeellisen määrän tarkoitukseen soveltuvaa tilintarkastusevidenssiä.

## Tilinpäätöstä koskevat hallituksen velvollisuudet

Hallitus vastaa tilinpäätöksen laatimisesta siten, että se antaa oikean ja riittävän kuvan Suomessa voimassa olevien tilinpäätöksen laatimista koskevien säännösten mukaisesti ja täyttää lakisääteiset vaatimukset. Hallitus vastaa myös sellaisesta sisäisestä valvonnasta, jonka se katsoo tarpeelliseksi voidakseen laatia tilinpäätöksen, jossa ei ole väärinkäytöksestä tai virheestä johtuvaa olennaista virheellisyyttä.

Hallitus on tilinpäätöstä laatiessaan velvollinen arvioimaan yhdistyksen kykyä jatkaa toimintaansa ja soveltuvissa tapauksissa esittämään seikat, jotka liittyvät toiminnan jatkuvuuteen ja siihen, että tilinpäätös on laadittu toiminnan jatkuvuuteen perustuen. Tilinpäätös laaditaan toiminnan jatkuvuuteen perustuen, paitsi jos yhdistys aiotaan purkaa tai sen toiminta lakkauttaa tai ei ole muuta realistista vaihtoehtoa kuin tehdä niin.

## Tilintarkastajan velvollisuudet tilinpäätöksen tilintarkastuksessa

Tavoitteenamme on hankkia kohtuullinen varmuus siitä, onko tilinpäätöksessä kokonaisuutena väärinkäytöksestä tai virheestä johtuvaa olennaista virheellisyyttä, sekä antaa tilintarkastuskertomus, joka sisältää lausuntonme. Kohtuullinen varmuus on korkea varmuustaso, mutta se ei ole tae siitä, että olennainen virheellisyys aina havaitaan hyvän tilintarkastustavan mukaisesti suoritettavassa tilintarkastuksessa. Virheellisyyksiä voi aiheutua väärinkäytöksestä tai virheestä, ja niiden katsotaan olevan olennaisia, jos niiden yksin tai yhdessä voisi kohtuudella odottaa vaikuttavan taloudellisiin päätöksiin, joita käyttäjät tekevät tilinpäätöksen perusteella.

Hyvän tilintarkastustavan mukaiseen tilintarkastukseen kuuluu, että käytämme ammatillista harkintaa ja säilytämme ammatillisen skeptisyyden koko tilintarkastuksen ajan. Lisäksi:

- Tunnistamme ja arvioimme väärinkäytöksestä tai virheestä johtuvat tilinpäätöksen olennaisen virheellisyyden riskit, suunnittelemme ja suoritamme näihin riskeihin vastaavia tilintarkastustoimenpiteitä ja hankimme lausuntonme perustaksi tarpeellisen määrän tarkoitukseen soveltuvaa tilintarkastusevidenssiä. Riski siitä, että väärinkäytöksestä johtuva olennainen virheellisyys jää havaitsematta, on suurempi kuin riski siitä, että virheestä johtuva olennainen virheellisyys jää havaitsematta, sillä väärinkäytökseen voi liittyä yhteistoimintaa, väärentämistä, tietojen tahallista esittämättä jättämistä tai virheellisten tietojen esittämistä taikka sisäisen valvonnan sivuuttamista.

- Muodostamme käsityksen tilintarkastuksen kannalta relevantista sisäisestä valvonnasta pystyäksemme suunnittelemaan olosuhteisiin nähden asianmukaiset tilintarkastustoimenpiteet mutta emme siinä tarkoituksessa, että pystyisimme antamaan lausunnon yhdistyksen sisäisen valvonnan tehokkuudesta.
- Arvioimme sovellettujen tilinpäätöksen laatimisperiaatteiden asianmukaisuutta sekä johdon tekemien kirjanpidollisten arvioiden ja niistä esitettävien tietojen kohtuullisuutta.
- Teemme johtopäätöksen siitä, onko hallituksen ollut asianmukaista laatia tilinpäätös perustuen oletukseen toiminnan jatkuvuudesta, ja teemme hankkimamme tilintarkastusevidenssin perusteella johtopäätöksen siitä, esiintyykö sellaista tapahtumiin tai olosuhteisiin liittyvää olennaista epävarmuutta, joka voi antaa merkittävää aiheutta epäillä yhdistyksen kykyä jatkaa toimintaansa. Jos johtopäätöksemme on, että olennaista epävarmuutta esiintyy, meidän täytyy kiinnittää tilintarkastuskertomuksessamme lukijan huomiota epävarmuutta koskeviin tilinpäätöksessä esitettäviin tietoihin tai, jos epävarmuutta koskevat tiedot eivät ole riittäviä, mukauttaa lausuntomme. Johtopäätöksemme perustuvat tilintarkastuskertomuksen antamispäivään mennessä hankittuun tilintarkastusevidenssiin. Vastaiset tapahtumat tai olosuhteet voivat kuitenkin johtaa siihen, ettei yhdistys pysty jatkamaan toimintaansa.
- Arvioimme tilinpäätöksen, kaikki tilinpäätöksessä esitettävät tiedot mukaan lukien, yleistä esittämistapaa, rakennetta ja sisältöä ja sitä, kuvastaako tilinpäätös sen perustana olevia liiketoimia ja tapahtumia siten, että se antaa oikean ja riittävän kuvan.

Kommunikoimme hallintoelinten kanssa muun muassa tilintarkastuksen suunnittelusta laajuudesta ja ajoituksesta sekä merkittävistä tilintarkastushavainnoista, mukaan lukien mahdolliset sisäisen valvonnan merkittävät puutteellisuudet, jotka tunnistamme tilintarkastuksen aikana.

Helsingissä 3. toukokuuta 2024

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