



To the members of the INF-FNI Congress

**ACCOUNT CHECKERS REPORT on the annual account 2021.**

Following our mandate given by the Congress in Slovenia in October 2021, the undersigned account checkers Armand CEOLIN (FLN) and Henri HERMANS (NFN) have checked on the 16<sup>th</sup> and 17<sup>th</sup> of February 2022 in Hörsching, Austria, the annual accounts of the International Naturist Federation (INF-FNI). Such account checking includes all bookings done during the financial year 2021, the balance sheet as at December 31<sup>st</sup>, 2021 and the profit and loss accounts for the year then ended.

The undersigned cash checkers carried out their controls in accordance with the general standards for auditing. These standards require that adequate security is guaranteed, and that the annual financial statements are free from essential misstatements.

*Executive Committee's responsibility for the annual accounts*

The Executive Committee is responsible for the fair presentation of the annual accounts in accordance with the Austrian legal requirements. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of annual accounts that shall be free from material misstatements, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable under such circumstances.

*Responsibility of the account checkers*

The account checker's responsibility is to express an opinion on these annual accounts based on their account checking. The undersigned account checkers conducted their work in accordance with general standards on account checking. Those standards require that they perform the account checking to obtain reasonable assurance whether the annual accounts are free from material misstatement.

**Comments on the annual accounts 2021**

*National federation accounts*

The federation accounts show by year end 2021 a net balance of - 1,714.75 €. (31<sup>st</sup> of December 2020 + 2,252,83 €). The cash checkers therefor reiterate their call to the federations to settle the balance of their current account with the INF-FNI before the end of the financial year, i.e. before 31<sup>st</sup> of December of the current year.

*Liquid assets*

Compared to 2020, liquid assets have increased by 16,672.86 € and amount at year end 2021 at 552,855.29 € (2020 506,182.43 €)

*Provisions*

Provisions increased during 2021 by 6,246.81 € and concern provision Europe (+ 28,246.81 €) and provision for the bi-annual INF-FNI World Congress (- 22,000.00 €). Total Provision at Year end 2021 show an amount of 393,800.40 €. (2020 387,553.59 €)

---

Telefon: +43 7221 72 480 Fax: +43 7221 72 358

Monday to Thursday: 9 - 10 / Montag bis Donnerstag: 9 - 10 Uhr / du lundi au jeudi: de 9 à 10

Eingetragen bei der Bezirkshauptmannschaft Linz-Land unter der ZVR-Zahl 334261452  
Bankverbindung: Allgemeine Sparkasse OÖ (Austria), IBAN: AT79 2032 0321 0015 1631, SWIFT: ASPKAT2L

---

**International Naturist Federation  
Internationale Naturisten Föderation  
Fédération Naturiste Internationale**



INF - FNI, Eduard Nittner Strasse 14/6, A-4063 Hörsching

naturism@inf-fni.org

www.inf-fni.org

*Capital*

Own capital as per December 31<sup>st</sup>, 2021, after allocation of the year's result of € 500.22 amounts to € 150,604.87 € (2020 150,104.65 €).

*Income*

The revenues from the national federations and individual and extraordinary members show for 2021 again a decline of 1,510.07 € and amount for the whole exercise 2021 to 147,219.47 €. (2020 € 148,729.54 €)

*Expenses*

Personnel-, rental and energy- as well as operating costs and provisions decreased by 3,445.35 € compared to 2020 and amounted as per December 31<sup>st</sup> 2021 to € 99,154.32. (2020 102,599.67 €).

Following positions shall be highlighted:

- Higher personnel expenses + 3,373.15 €
- Higher external services + 2,282.03 €
- Higher travel and meeting costs + 3,216.88 €
- Lower costs for Internet presence – 7,013.03 €
- Lower translation costs – 1,283.00 €
- Higher representation costs + 6,551.21 €
- Lower costs for trade fairs - 8,623.04 €
- Lower provisions for the current year – 4,529.97 €
- Total other remaining items + 2,580.42 €

During our control, all requested underlying documents have been submitted accurately.

**Opinion**

In our opinion, the annual accounts of the INF-FNI show a true and fair view of the financial situation as per 31<sup>st</sup> of December 2021.

The undersigned account checkers therefore recommend the congress to discharge the Committee.

The account checkers:

Armand CEOLIN (FLN)

Henri HÉRMANS (NFN)

Telefon: +43 7221 72 480 Fax: +43 7221 72 358

Monday to Thursday: 9 - 10 / Montag bis Donnerstag: 9 - 10 Uhr / du lundi au jeudi: de 9 à 10

Eingetragen bei der Bezirkshauptmannschaft Linz-Land unter der ZVR-Zahl 334261452  
Bankverbindung: Allgemeine Sparkasse OÖ (Austria), IBAN: AT79 2032 0321 0015 1631, SWIFT: ASPKAT2L