

Accountants



To the Board of Trustees and
Management Board of Stichting
ChildsLife International, Haarlem

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

We have reviewed the accompanying financial statements of Stichting ChildsLife International, Haarlem, which comprise the balance sheet as at 31 December 2016, the statement of income and expenditure for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

Management's responsibility

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 640 "Non-profit organizations" of the Dutch Accounting Standards Board. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Engagements to Review Financial Statements'. This requires that we comply with ethical requirements and that we plan and perform the review to be able to conclude whether anything has come to our attention that causes us to believe that the financial statements are not prepared in all material respects in accordance with the applicable financial reporting framework. A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. The performed procedures consisted primarily of making inquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

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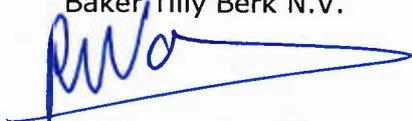


Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not give a true and fair view of the financial position of Stichting ChildsLife International as at 31 December 2016, and of its result for the year then ended in accordance with with the Guideline for annual reporting 640 "Non-profit organizations" of the Dutch Accounting Standards Board.

Velsen-Zuid, 19 April 2017

Baker Tilly Berk N.V.

A handwritten signature in blue ink, appearing to read "R. Warmerdam", written over a horizontal line.

R. Warmerdam RA