

Accountants



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

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements 2015 of Stichting ChildsLife International, Haarlem, which comprise the balance sheet as at 31 December 2015, 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 650 "Fund-raising institutions" of the Dutch Accounting Standards Board. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch Law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements give a true and fair view of the financial position of Stichting ChildsLife International as at 31 December 2015, and of its result for the year then ended in accordance with the Guideline for annual reporting 650 "Fund-raising institutions" of the Dutch Accounting Standards Board.

Velsen-Zuid, 3 June 2016

Baker Tilly Berk N.V.

A handwritten signature in blue ink, appearing to read "R. Warmerdam", with a long horizontal flourish extending to the right.

R. Warmerdam RA