

AUDITORS' REPORT

We have audited the accompanying Balance Sheet of the **Child Care and Education** a project of **Rays of Hope-Bangladesh**, funded by **Ankur International, USA** as of December 31, 2015 and the related Statement of Comprehensive Income, statement of Receipts and Payments for the year then ended. The preparation of the financial statements is the responsibility of the organization management. Our responsibility is to express an independent opinion on the financial statements based on our audit.

Scope:

We have conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion:

In our opinion, the financial statements, prepared in accordance with Bangladesh Accounting Standards (BAS), give a true and fair view of the state of the project's affairs as of December 31, 2015.

We also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- b) In our opinion, proper books of accounts as required have been kept by the project so far as it appeared from our examination of those books.
- c) The project's financial statements dealt with in this report are in agreement with the books of accounts.

Ahsan Zamir FCA

Partner

Ahsan Zamir & Co.

Chartered Accountants

Dated: Dhaka

February 11, 2016