



## **SPECIAL – PURPOSE INDEPENDENT AUDITOR'S REPORT**

TO THE FOUNDERS OF SOS CHILDREN'S VILLAGE ASSOCIATION LITHUANIA

### **Report on the Aggregated Financial Statements**

#### **Opinion**

We have audited the set of aggregated financial statements of SOS Children's Village association Lithuania, a charity and support fund registered in the Republic of Lithuania and its trustees the Vilnius SOS Children's Village public enterprise and the Karklė's SOS children summer camp public enterprise (hereinafter the Association), expressed in Euro as of 31 December 2019 and prepared solely for SOS-Kinderdorf International consolidation purposes.

In our opinion, the accompanying aggregated financial statements for the year ended 31 December 2019 are prepared, in all material respects, in accordance with the requirements of the SOS Kinderdorf International General Secretariat Guideline for the SOS Children's Villages Organization.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Aggregated Financial Statements section of our report. We are independent of the Association in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the requirements of the Law on Audit of Financial Statements of the Republic of Lithuania that are relevant to audit in the Republic of Lithuania, and we have fulfilled our other ethical responsibilities in accordance with the Law on Audit of Financial Statements of the Republic of Lithuania and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use**

We draw attention to Note 1 to the aggregated financial statements, which describe the basis of accounting. These financial statements are prepared solely in conjunction with the preparation of the consolidated financial statements of SOS-Kinderdorf International. As a result, the financial statements may not be suitable for another purpose. Our report is solely for information and should not be used by anyone for any other purpose. Our opinion is not modified in respect of this matter.

#### **Responsibilities of Management and Those Charged with Governance for the Aggregated Financial Statements**

The Association's Management is responsible for the preparation and fair presentation of these aggregated financial statements in accordance with the requirements of the SOS Kinderdorf International General Secretariat Guideline for the SOS Children's Villages Organization, and for such internal control as management determines is necessary to enable the preparation of the aggregated financial statements that are free from material misstatement, whether due to fraud or error.

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