

An audit involves performing procedures to obtain evidence about the amount and disclosures in the financial statements.

The audit procedures selected depend on the auditor's assessment of the risks of misstatement in the financial statements.

An audit includes considering internal control relevant to the entity's preparation of the financial statement as basis of designing procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the centers internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall financial statement presentation and disclosures.

We believe that our audit provides a reasonable basis for our opinion on the financial statements.

#### Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Center as at December 31, 2015, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards, the requirement of the Companies and Allied Matters Act.

BENIN CITY, NIGERIA

*Osagie DFK*  
-----, 2016

*Osagie DFK*  
  
GIWA-OSAGIE DFK & CO.  
(Chartered Accountants)