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INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE BOARD OFFICE OF THE BOARD OF TRUSTEES OF CEYLON SCHOOL FOR THE DEAF AND BLIND

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of The Board Office of the Board of Trustees of Ceylon School for the Deaf and Blind ("the Board Office"), which comprise the statement of financial position as at 31 December 2023, and the statement of income and expenditure, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Board Office as at 31 December 2023, and of its financial performance and cash flows for the year then ended in accordance with Sri Lanka Accounting Standard for Small and Medium-Sized Entities (SLFRS for SMEs).

Basis for Opinion

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Board Office in accordance with the Code of Ethics for professional Accountants (including Sri Lanka Independence Standards) issued by CA Sri Lanka (Code of Ethics) and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 3.4.1 of the financial statements, which describes that the Board Office receives cash as part of the voluntary donations. Our audit procedures with respect to voluntary donations were restricted to the amounts recorded in the financial statements based on the receipts issued by the Board Office. Our opinion is not modified in respect of this matter.

Other Information

The Board of Trustees is responsible for the other information. These Financial statements do not comprise other information.

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Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Responsibilities of the Board of Trustees and Those Charged with Governance for the Financial Statements

The Board of Trustees is responsible for the preparation of financial statements that give a true and fair view in accordance with SLFRS for SMEs, and for such internal control as Board of Trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

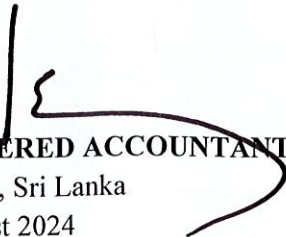
In preparing the financial statements, the Board of Trustees is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Trustees either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SLAuSs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located Sri Lanka Accounting and Auditing Standard website at: <http://slaasc.com/auditing/auditorsresponsibility.php>. This description forms part of our auditor's report.


CHARTERED ACCOUNTANTS
Colombo, Sri Lanka
09 August 2024