

**Auditors' Report on Financial Statements**

To the members of:

**Health Education for Africa Resource Team (HEART) Trust**

We have audited the accompanying financial statements of the HEART Trust for the Year ended 31 December 2010, set out on pages 7 to 15. The financial statements consist of the income and expenditure account, the balance sheet, the cash flow statement, accounting policies and notes to the financial statements.

As stated on page 5, the Trustees are responsible for the financial statements. Our responsibility is to express an independent opinion on the financial statements based on our audit and report our opinion to you.

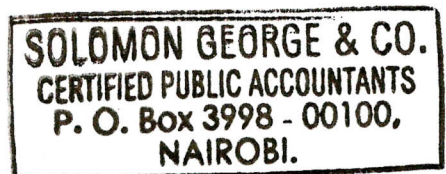
We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatements. An audit includes an examination, on test basis, of evidence supporting the amounts and disclosures in the financial statements. It also includes the assessment of the accounting policies used and significant estimates made by the Trustees, as well as an evaluation of the overall presentation of the financial statements.

In line with many Trusts of similar size and set up, the Trust's system of controls is dependent upon the close involvement of the trustees. We have accepted assurances from the Trustees that all HEART Trust transactions have been reflected in the records.

In our opinion, proper books of accounts have been kept and the financial statements give a true and fair view of the state of affairs of the Trust as at 31 December 2010 and of its results and cash flows for the year then ended and comply with International Financial Reporting Standards.

*Solomon George & Co*

Solomon George & Company  
Certified Public Accountants of Kenya  
Nairobi



Date *10<sup>TH</sup> June*.....2011