



**Independent Auditors' Report**

**TO THE MEMBERS OF CHRIST COLLEGE EDUCATIONAL SOCIETY,**

**REPORT ON THE FINANCIAL STATEMENTS'**

**OPINION**

In our opinion and to the best of our information available and according to the explanations given to us, the financial statements of **CHRIST COLLEGE EDUCATIONAL SOCIETY, IRINJALAKUDA, THRISSUR-680125**, gives the information in the manner so required and give a true and fair view.

In the case of Balance Sheet of the '**State of Affairs**' as at March 31,2022 and

In case of Income and Expenditure Account of the Excess of Expenditure over Income, for the year ended on that date.

**BASIS FOR OPINION**

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance for safeguarding of the assets of the institution and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.





## AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with audit Standards generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

For Ranil and Associates



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Thrissur

09.01.2023

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