



AUDITORS REPORT 2020-2021

1. We have audited the attached Balance Sheet of **The Academy of Higher Education** as at **31st March, 2021** and also the annexed Income & Expenditure Account of the Trust for the year ended on that date annexed thereto which have been signed under reference to this report. Preparation and compliance to relevant provisions of acts affecting transaction and administration of the Trust Account is the responsibility of the Trustees. Our responsibility is to express opinion on these financial statements based on our audit.
2. We conducted our audit to present a fair state of affair of the accounts of the Trust. We have planned and performed the audit to obtain reasonable assurance about whether the financial statements are drawn up properly. An audit includes (a) examining on a test basis, evidence supporting the amounts and disclosures in the financial statement (b) assessing the accounting principles used by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion on the aforesaid financial statement.

Opinion

We have obtained information to the extent made available and explanations furnished by the management which to the best of our knowledge and belief were necessary for the purpose of our Audit considering income of the trust on cash basis and other transactions of the trust on mercantile basis.

The Balance Sheet, Income & Expenditure Account dealt with by this report are in agreement with the Books of Accounts as verified by us.

In our opinion and to the best of our information and according to the explanations given to us the said financial statements give a true and fair view.

- (i) in the case of Balance Sheet of the state of affairs of the Trust as at 31st March, 2021, and
- (ii) in the case of the Income & Expenditure Account, of the surplus of the Trust for the year ended on that date.

Date: 09.02.2022

Place: Kolkata

For Ghosh & Basu LLP

Chartered Accountants

FRN No. - 306040E/E300013



Manas Ghosh

Partner

M.No.15711

UDIN No. - 22015711ABEPYL6597