



## INDEPENDENT AUDITOR'S REPORT

To  
The Members of  
**TODDLERS TRANSFORMATION RURAL EDUCATION SOCIETY**

### Opinion

We have audited the accompanying financial statements of **TODDLERS TRANSFORMATION RURAL EDUCATION SOCIETY ("the Society")**, which comprises the Statement of Balance Sheet as at March 31, 2021, and the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying financial statements are prepared in all material respects in accordance with the Haryana Registration and regulation societies Act, 2012 and bye-laws of the society and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the society as an March 31, 2021 and its deficit for the year then ended.

### Basis for Opinion

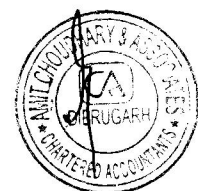
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Members for the Financial Statements

The Members of the Society are responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as Members 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, Members is responsible for assessing the entity'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 Members either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Members are responsible for overseeing the entity'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 SAs 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by members.
- Conclude on the appropriateness of Member's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**CA Amit Kr. Choudhary**  
B.Com (Hons), FCA, DISA (ICAI)



**AMIT CHOUDHARY & ASSOCIATES**

CHARTERED ACCOUNTANTS  
T. R. Phukan Road, Chowkidinghee  
Dibrugarh - 786 001, Assam  
Mobile : +919435034581  
Email : ca.acna@gmail.com

We also provide members with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For AMIT CHOUDHARY &  
ASSOCIATES**

**Chartered Accountants  
F. R. No. 326828E**



*Amit Choudhary*  
**(A. K. Choudhary)**

**Proprietor**

**M. No.067437**

**UDIN : 21067437AAAAA & 2105**

**Place: Dibrugarh  
Date: 01-10-2021**

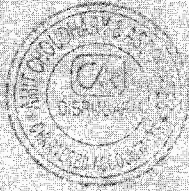
**TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY**  
 HOUSE NO. 3067 K BLOCK DEVENDER VIHAR SECTOR-56 GURGAON HARYANA 122003

**Balance Sheet**  
 As at 31st March, 2021

Expenditure	Amount (Rs.)	Income	Amount (Rs.)	Amount (Rs.)
Capital Account				
Balance B/F	5,760			
Less: Current Year Deficit	6,182	11,942		
Loans & Liability				
Unsecured Loans	75,000	75,000		
Current Liabilities				
Sundry Creditor	44,200	44,200		
		107,258		107,258

As per our report of even date  
 For Amit Choudhary & Associates  
 Chartered Accountants  
 Registration No. 326828E

*Amit Choudhary*  
 Amit Kumar Choudhary  
 Proprietor  
 Membership No. 067437



For and on behalf of  
 Toddlers Transformation Rural Education Society

*Amit Choudhary*  
 President

*[Signature]*  
 Treasurer

Place: Dibrugarh  
 Date: 01-10-2021



**TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY**  
 HOUSE NO. 3067 K BLOCK DEVENDER VIHAR SECTOR-56 GURGAON HARYANA 122003

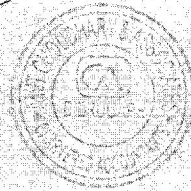
**Income & Expenditure Account**

For the year ended as on 31st March, 2021

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Depreciation	3,145.00	Donation Received	
Audit Fees	5,000.00	SB Account Interest	1,963.00
		Deficit	6,182.00
	<b>8,145.00</b>		<b>8,145.00</b>

As per our report of even date  
 For Amit Choudhary & Associates  
 Chartered Accountants  
 Registration No. 326478E

*Amit Choudhary*  
 Amit Kumar Choudhary  
 Proprietor  
 Membership No. 067437



For and on behalf of  
 Toddlers Transformation Rural Education Society

*R. Shank*  
 President

*[Signature]*  
 Treasurer

Place: Dibrugarh  
 Date: 01-10-2021

TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY

Annex-4

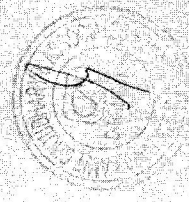
Particulars of Depreciation allowable as per Income Tax Act.

Sl. No.	Description of Assets	Opening WDV as on 01/04/2020	Additions		Deductions (Sales proceeds)	Rate of Depreciation	Depreciation	Closing WDV as on 31/03/2021
			>180 days	Others				
	1. Furniture & Fixture	31,445.00				10	3,145.00	28,300.00
	<b>TOTAL</b>	<b>31,445</b>					<b>3,145</b>	<b>28,300</b>

For and on behalf of  
 Toddlers Transformation Rural Education Society

*[Signature]*  
 President

*[Signature]*  
 Treasurer



Place: Dibrugarh  
 Date: 05.10.2021



# TODDLERS TRANSFORMATION RURAL EDUCATION SOCIETY

HOUSE NO. 3067 K BLOCK DEVENDER VIHAR SECTOR-56 GURGAON HARYANA 122003

F.Y. 2020-21

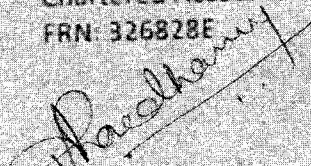
## NOTES ON ACCOUNTS SCHEDULE FORMING PART OF OUR REPORT OF EVEN DATE

1. TODDLERS TRANSFORMATION RURAL EDUCATION SOCIETY is registered under Haryana Registration and Regulation Act, 2012 on 06<sup>th</sup> Jan, 2016. The society is formed to work towards education and development of rural children of India, help them to become better individual, successful professional, happy human and confident community-contributors in long run.
2. Donation received during the year

S. No	Donner	Address	Amount (Rs.)
		NIL	


3. Provision for Income Tax is not made as Society is registered under section 12AA of Income Tax Act, 1961.

For AMIT CHOUDHARY  
& ASSOCIATES  
Chartered Accountants  
FRN: 326828E

  
(A.K. Choudhary)  
Member  
M. NO. 067437



For TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY

  
PRESIDENT

  
TREASURER

PLACE: Dibrugarh  
DATE: 01-10-2021



# TODDLERS TRANSFORMATION RURAL EDUCATION SOCIETY

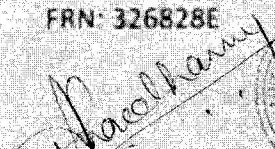
HOUSE NO. 3067 K BLOCK DEVENDER VIHAR SECTOR-56 GURGAON HARYANA 122003

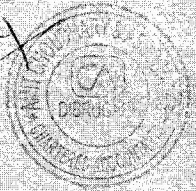
F.Y. 2020-21

## SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF OUR AUDIT REPORT OF EVEN DATE:

1. The Accounts are drawn up on historical cost basis and have been prepared in Accordance with generally accepted accounting practices and applicable accounting standards
2. All Income and expenditure have been recognized on accrual basis
3. Depreciation on Fixed Assets is charged at the rates prescribed in Income Tax Act, 1961


For AMIT CHOUDHARY  
& ASSOCIATES  
Chartered Accountants  
FRN: 326828E

  
(A.K. Choudhary)  
Member  
M. NO. 067437



For TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY

  
PRESIDENT

  
TREASURER

PLACE: Dibrugarh  
DATE: 01-10-2021