

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

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, 2022, 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 on March 31, 2022 and its Surplus 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.



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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.



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- 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.

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




(A. K. Choudhary)

Proprietor

M. No.067437

UDIN : 22067437BGRVKZ1405

Place: Dibrugarh
Date: 12-09-2022

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

Balance Sheet
As at 31st March, 2022

Expenditure	Amount (Rs.)		Income	Amount (Rs.)
Capital Account			Fixed Assets	
Balance B/F	11,942		Furniture & Fixture	28,300
Add: Current Year Surplus	245,780	233,838	Less: Depreciation	2,830
Loans & Liability			Current Assets	
Unsecured Loans	85,000	85,000	Bank Account	319,068
Current Liabilities			Cash in Hand	13,500
Sundry Creditor	39,200	39,200		332,568
		358,038		358,038

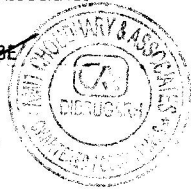
As per our report of even date

For Amit Choudhary & Associates

Chartered Accountants

Registration No. 026878E

Amit Kumar Choudhary
Amit Kumar Choudhary
Proprietor
Membership No. 067437



For and on behalf of
Toddlers Transformation Rural Education Society

Chandra
Chandra
President

S. S.
S. S.
Treasurer

Place : Dibrugarh
Date : 12-09-2022

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, 2022

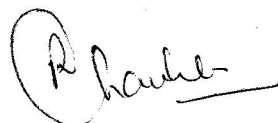
Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Depreciation	2,830.00	Donation Received	250,000.00
Audit Fees	5,000.00	SB Account Interest	3,610.00
Surplus	245,780.00		
	<u>253,610.00</u>		<u>253,610.00</u>


As per our report of even date
For Amit Choudhary & Associates
Chartered Accountants
Registration No. 326878E


Amit Kumar Choudhary
Proprietor
Membership No. 067437



For and on behalf of
Toddlers Transformation Rural Education Society


President


Treasurer

Place : Dibrugarh
Date : 12-09-2022

TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY

Note-4

Particulars of Depreciation allowable as per Income Tax Act.

BLOCK	Description of Assets	Opening WDV as on 01/04/2021	Additions		Deductions (Sales proceeds)	Rate of Depreciation	Depreciation	Closing WDV as on 31/03/2022
			>180 days	Others				
1	Furniture & Fixture	28,300.00	-	-	-	10	2,830.00	25,470.00
	TOTAL :	28,300					2,830	25,470

For and on behalf of

Toddlers Transformation Rural Education Society


President


Treasurer



Place : Dibrugath

Date : 12-09-2022

TODDLERS TRANSFORMATION RURAL EDUCATION SOCIETY

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

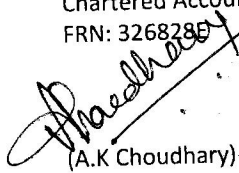
F.Y. 2021-22

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 06th 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.)
1.	Ha Young Choi	C/O Byungjo Chai, SY-F1-08-02, Ireo Skyon, Sector - 60, Gurgaon Sector -56, Gurgaon, Haryana - 122011	250000.00

For AMIT CHOUDHARY
& ASSOCIATES
Chartered Accountants
FRN: 3268285


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

PLACE: Dibrugarh
DATE : 12-09-2022

For TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY


PRESIDENT


TREASURER

TODDLERS TRANSFORMATION RURAL EDUCATION SOCIETY

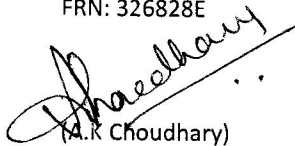
HOUSE NO. 3067 K BLOCK DEVENDER VIHAR SECTOR-56 GURGAON HARYANA 122003

F.Y. 2021-22

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



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

PLACE: Dibrugarh
DATE : 12-09-2022

For TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY



PRESIDENT



TREASURER