

CA. Amit Kr. Choudhary

B.Com (Hons.), FCA, DISA (ICAI)



AMIT CHAUDHARY & ASSOCIATES

CHARTERED ACCOUNTANTS
T. R. Phukan Road, Chowkidinge
Dibrugarh - 786 001, Assam
Mobile : +91 94350 34581
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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, 2025, 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, 2025 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.



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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 CHOWDHARY &
ASSOCIATES

Chartered Accountants

F. R. No. 326828E

A handwritten signature in blue ink that appears to read 'A. K. Choudhary'.

(A. K. Choudhary)

Proprietor

M. No.067437

UDIN : 25067437BMKTWT2043



Place: Dibrugarh

Date: 05-06-2025

TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY
Balance Sheet as at 31st March 2025

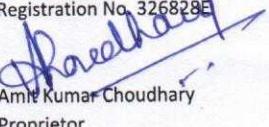
		(Amount in Rs.)		
	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		232,295	236,731
(b)	Restricted Funds		232,295	236,731
2	Non-current liabilities	4		
(a)	Long-term borrowings		85,000	85,000
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		85,000	85,000
3	Current liabilities	5		
(a)	Short-term borrowings		-	-
(b)	Payables	6	39,200	44,200
(c)	Other current liabilities		5,000	5,000
(d)	Short-term provisions		-	-
	Total		44,200	49,200
			361,495	370,931
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	7		
(i)	Property, Plant and Equipment		18,568	20,631
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
			18,568	20,631
2	Current assets			
(a)	Current investments	8		
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances		342,927	350,300
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets		-	-
	Total		342,927	350,300
			361,495	370,931
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements	3-11		

As per our report of even date

For Amit Choudhary & Associates

Chartered Accountants

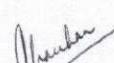
Registration No. 326828E

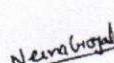

Amit Kumar Choudhary

Proprietor

Membership No. 067437

For and on behalf of
Toddlers Transformation Rural Education Society


President


Treasurer



Place : Dibrugarh

Date : 05-06-2025

UDIN :- 25067437BMKTWT2043

TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY
Income and Expenditure for the year ended 2025

(Amount in Rs.)

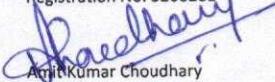
	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants							
(b)	Fees from Rendering of Services							
(c)	Sale of Goods							
II	Other Income							
III	Total Income (I+II)							
IV	Expenses:							
(a)	Material consumed/distributed							
(b)	Donations/contributions paid							
(c)	Employee benefits expense							
(d)	Finance costs							
(e)	Depreciation and amortization expense							
(f)	Other expenses							
(g)	Religion/charitable expenses							
(h)	Other Expenses (specify nature)							
	Total expenses							
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)							
VI	Exceptional items (specify nature & provide note/delete if none)							
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)							
VIII	Extraordinary Items (specify nature & provide note/delete if none)							
IX	Excess of Income over Expenditure for the year (VII-VIII)							
	Appropriations Transfer to funds, e.g., Building fund							
	Transfer from funds							
	Balance transferred to General Fund							
	The accompanying notes are an integral part of the financial statements	1-11						

As per our report of even date

For Amit Choudhary & Associates

Chartered Accountants

Registration No. 326828E


Amit Kumar Choudhary
Proprietor
Membership No. 067437

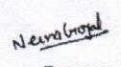
Place : Dibrugarh

Date : 05-06-2025



For and on behalf of
Toddlers Transformation Rural Education Society


President


Treasurer

UDIN :- 25067437BMKTWT2043

TODDLERS TRANSFORMATION RURAL EDUCATION SOCIETY

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

F.Y. 2024-25

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note -1 Brief Note about the entity :

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.

Note -2 Significant Accounting Policies

1. Basis of Accounting:

The financial statements have been prepared under the historical cost convention, on an accrual basis, and in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. Use of Estimates:

The preparation of financial statements requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

3. Revenue Recognition:

Donations, grants, and other receipts are recognized on receipt basis unless otherwise earmarked for specific purposes. Interest income is recognized on a time proportion basis, based on underlying interest rates.

4. Fixed Assets and Depreciation:

Fixed Assets are stated at historical cost less accumulated depreciation. Depreciation is provided on a written down value (WDV) basis as per the rates prescribed under the Income Tax Act, 1961 or as per management's estimate of useful life, whichever is appropriate.

5. Investments:

Investments are carried at cost. Provision for diminution in value of investments is made only if such a decline is other than temporary in the opinion of the management.

6. Cash and Cash Equivalents:

Cash and cash equivalents comprise cash in hand and balances with banks.



TODDLERS TRANSFORMATION RURAL EDUCATION SOCIETY

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

F.Y. 2024-25

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note -2 Significant Accounting Policies & Notes on Accounts (Contd...)

7. Grants and Earmarked Funds:

Specific purpose grants are recognized as income to the extent they are utilized during the year. The unutilized portion is shown under Earmarked Funds in the Balance Sheet.

8. Provisions and Contingent Liabilities:

A provision is recognized when the Trust has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation. Contingent liabilities are disclosed when there is a possible obligation that may arise from past events, but their existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events.

Notes on Accounts

1. Donation received during the year :

S. No.	Donor	Address	Amount (Rs.)
1.	NIL		

For AMIT CHOWDHARY
& ASSOCIATES
Chartered Accountants
FRN: 326828E

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



For TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY

Neena Bhowal
TREASURER

PLACE: Dibrugarh
DATE:

TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025(Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				-
2	General Funds			-	2,32,295
3	Designated Funds				-
(B)	Restricted Funds				-
Current Year		2,36,731	(4,436)	-	2,32,295
Previous Year (2024)		2,35,971	760	-	2,36,731



TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY

Notes forming part of the Financial Statements for the year ended 31st March, 2025

4	Borrowings	Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	<u>Secured</u>				
	(a) Term loans				
	(i) from banks				
	(ii) from other parties				
	Total (A)				
	(c) Deferred payment liabilities				
	(d) Loans and advances from related parties				
	(f) Other loans advances (specify nature)				
	Total (B)				
	Total (A) + (B)				



TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

	Particulars	31 March 2025		31 March 2024	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
5	Payables				
	(a) Total outstanding dues of micro, small and medium enterprises				
	(b) Total outstanding dues of creditors other than micro, small and medium enterprises				
	Total Payables	39,200	44,200	39,200	44,200
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:				
	Particulars	31 March 2025	31 March 2024	31 March 2025	31 March 2024
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:				
	Principal				
	Interest				
	Total				
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.				
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.				
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.				
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.				
6	Other current liabilities	31 March 2025	31 March 2024	31 March 2025	31 March 2024
	(a) Audit Fees Payable				
	Total Other current liabilities	5,000	5,000	5,000	5,000



TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY

Notes forming part of the Financial Statements for the year ended 31st March, 2025

7 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets		TANGIBLE ASSETS						Others (specify nature)		Total
		Freehold Land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles			
Gross Block										
At 1 April 2024								47,927		47,927
Additions								-		-
Deductions/Adjustments								47,927		47,927
At 1 April 2023										
Additions										
Deductions/Adjustments										
At 31 March 2025										
At 31 March 2024								47,927		47,927
Depreciation/Adjustments										
At 1 April 2024								27,296		27,296
Additions								2,063		2,063
Deductions/Adjustments										
At 1 April 2023										
Additions										
Deductions/Adjustments										
At 31 March 2025								25,004		25,004
At 31 March 2024								2,292		2,292
Net Block										
At 31 March 2025								29,359		29,359
At 31 March 2024								27,296		27,296
								18,568		18,568
								20,631		20,631



TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY
 Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

		31-Mar-25	31-Mar-24
8	Cash and Bank Balances		
A	Cash and cash equivalents		
(a)	On current accounts	1,99,367	2,01,740
(b)	Cash credit account (Debit balance)	1,43,560	1,48,560
(c)	Cash on hand	3,42,927	3,50,300
	Total		
	(i)		
B	Other bank balances		
(i)	Others (specify nature)		
	Total other bank balances		
	(II)		
	Total Cash and bank balances		
	(I+II)		
	Total Cash and bank balances		



TODDLERS TRANSFORMATION RURAL EDUCATIONAL SOCIETY
 Notes forming part of the Financial Statements for the year ended 31st March, 2025

		31-Mar-25	31-Mar-24
9	Other income		
(a)	Interest income	6,065	8,052
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	220	-
(d)	Other non-operating income	-	-
	Total other income	6,285	8,052
10	Depreciation and amortization expense		
(a)	on tangible assets (Refer note 7)	2,063	2,292
(b)	on intangible assets (Refer note 7)	-	-
	Total Depreciation and amortization expense	2,063	2,292
11	Other Expenses		
(a)	Religious/charitable	118	-
(b)	Other Expenses	3,540	-
(i)	Bank Charges	5,000	5,000
(ii)	Website Maintenance Charges	-	-
(iii)	Auditor's remuneration	8,658	5,000
	Total	8,658	5,000

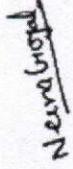
As per our report of even date

For Amit Choudhary & Associates
 Chartered Accountants
 Registration No. 326828E

 Amit Kumar Choudhary
 Proprietor
 Membership No. 067437

For and on behalf of
 Toddlers Transformation Rural Education Society




 Neeraj Singh
 President

 Treasurer

Place : Dibrugarh
 Date : 05-06-2025