

2022-

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**RAKESH NAHAR & CO.**  
Chartered Accountants



101-103, SAPNA CHAMBERS, 12/1, SOUTH  
TUKOGANJ, INDORE MADHYA PRADESH 452001  
Ph. 9425074112. -2527616

**FORM NO. 10B**

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of  
charitable or religious trusts or institutions**

We have examined the balance sheet of TINY TODD SCHOOL & COLLEGE EDUCATIONAL SOCIETY AAATT9347B [name and PAN of the trust or institution] as at 31/03/2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

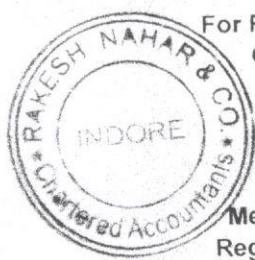
We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

(a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. (b) In our opinion, proper books of account have been kept by the head office and branches of the above-named educational institution so far as appears from our examination of the books of account.

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2022
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.



For RAKESH NAHAR & CO.  
Chartered Accountants

(Rakesh Nahar)  
Prop.

Membership No: 073306  
Registration No: 0004353c

Place: INDORE  
Date: 12/07/2022  
UDIN: 22073306AMWFOK3793

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**Tiny Todd School And  
College Educational Society**

TINY TODD SCHOOL & COLLEGE EDUCATION SOCIETY

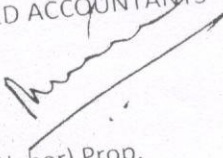
A-32, M.I.G. COLONY, INDORE (M.P.)

(A Society Registered under the M.P. Society Registration Act, 1973)

Notes annexed to and forming part of the Audit Report for the year ended on 31.03.2022

1. Surplus and Deficit of the College & School respectively, is being transferred to the Income & Expenditure Account of the Society in the relevant accounting year.
2. The books of accounts are maintained on cash system of accounting.
3. Test check method has been adopted in suitable items and accounts.
4. Some of the expense vouchers were not produced, however the same have been spent for the lawful needs of the time.
5. Balances are subject to confirmation/Reconciliation.
6. Excess cash in hand has been found to be kept at various times. In our opinion excess cash should have been deposited in the Bank account and the Treasurer must be left with a reasonable sum only.

FOR: RAKESH NAHAR & CO.  
CHARTERED ACCOUNTANTS



(Rakesh Nahar) Prop.  
Place: Indore  
Date: 12/07/2022

SECRETARY

Tiny Todd School and  
College Education Society

**ANNEXURE  
STATEMENT OF PARTICULARS**

*Application of income for charitable or religious purposes.*

Amount of income of the previous year applied to charitable or religious purposes in India during that year. **8458236**

Whether the institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. **No**

Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes. **1199954**

Amount of income eligible for exemption under section 11(1)(c) [Give details] **No**

Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) **0**

Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof. **No**

Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof. **No**

Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-

a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or **No**

b. has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or **No**

c. has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof **No**

**II. Application or use of income or property for the benefit of persons referred to in section 13 [3].**

1. Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any. **NO**

2. Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. **NO**

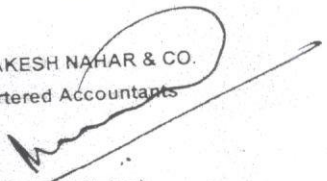
Tina Todd  
College And  
Society



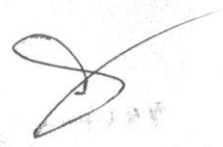
... made to any such person during the previous year by ... ... otherwise?	As per annexure "A"
... of the institution were made available to any such person ... ... together with remuneration or compensation received,	NO
... security, or other property was purchased by or on behalf of ... ... during the previous year from any such person? ... thereof together with the consideration paid.	NO
... security, or other property was sold by or on behalf of the ... ... during the previous year to any such person? ... thereof together with the consideration received.	NO
... any income or property of the institution was diverted during the ... ... year in favour of any such person? ... give details thereof together with the amount of income or value of ... ... diverted	NO
... whether the income or property of the institution was used or applied during the ... ... previous year for the benefit of any such person in any other manner? ... give details	NO

**III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

Sr. No.	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say Yes/No

For RAKESH NAHAR & CO.  
Chartered Accountants  
  
(Rakesh Nahar)  
Prop.  
Membership No: 073306  
Registration No: 0004353c

Place: INDORE  
Date: 12/07/2022  
UDIN: 27073306AMWFOK3793

  
Tiny Tots  
College Education Society

Annexure "A"

Payment was made to any such person during the previous year by way of salary allowance

Details	Amount
	520000
	520000



SECRET

Tiny Todd School And  
College Education Society

**TINY TODD SCHOOL & COLLEGE EDUCATION SOCIETY**  
 (Earlier it was TINY TODD SCHOOL SOCIETY)  
 A-32, M.I.G. COLONY, INDORE (M.P.)  
 (A Society registered under the M.P. Society Registration Act, 1973)

**STATEMENT OF AFFAIRS**  
 AS ON 31.03.2022

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
<b>SHARE FUND</b>		<b>FIXED ASSETS</b>	4,705,214.00
Balance as per last year	12,003,826.30	(As per Schedule "A")	
Surplus during the year	1,014,550.32		
	<u>13,018,376.62</u>	<b>DEPOSIT:</b>	2,567,779.28
		Gyanoday Mahavidhyalay	2,543,877.12
		Gyanoday Vidhyalay	115,977.00
		TDS Deposit	
<b>SECURED LOANS</b>	410,000.00		
Indira Singh			
		<b>CASH &amp; BANK BALANCE :</b>	
		<b>CASH IN HAND</b>	501,027.00
		(As Certified by the President)	
		<b>BANK BALANCE WITH:</b>	
		Andhra Bank	22,827.00
		State Bank of India	36,792.22
		(Phadnis Colony Br.)	
		-FDR No. 530326	500,000.00
		-FDR (Higher Education Deptt.)	300,000.00
		-FDR (New)	1,200,000.00
		-Accrued Interest	934,883.00
			<u>13,428,376.62</u>
	<u>13,428,376.62</u>		

AS PER OUR REPORT OF EVEN DATE ANNEXED.

I hereby certify and Authenticate the correctness of the above Statement of affairs

for TINY TODD SCHOOL & COLLEGE EDUCATION SOCIETY

*[Signature]*  
 resident Secretary Treasurer

**Tiny Todd School And College Education Society**

DATE : 12/07/2022  
 PLACE : INDORE



FOR : RAKESH NAHAR & CO.  
 CHARTERED ACCOUNTANTS

(RAKESH NAHAR) PROP.  
 M.NO.-073306  
 FRN No. 004353C

*[Signature]*  
 SEC  
 Tiny Todd School And College Education Society

**TINY TODD SCHOOL & COLLEGE EDUCATION SOCIETY**

(Earlier it was TINY TODD SCHOOL SOCIETY)

A-32, M.I.G. COLONY, INDORE (M.P.)

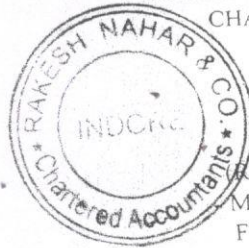
(A Society registered under the M.P. Society Registration Act, 1973)

**INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31.03.2022**

AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
13,000.00	Income from Gyanoday Vidhyalay	311,837.20
972.00	Income from Gyanoday Mahavidhyalay	955,613.12
1,416.00	Bank Interest	2,062.00
268,873.00	Interest on FDR	195,244.00
93,139.00	Membership Fees	1,200.00
34,000.00	Interest on Income Tax Refund	199.00
8,940.00		
24,775.00		
6,490.00		
1,014,550.32		
		<u>1,466,155.32</u>
		<u>1,466,155.32</u>

AS PER OUR REPORT OF EVEN DATE  
ANNEXED.

FOR : RAKESH NAHAR & CO.  
CHARTERED ACCOUNTANTS



(RAKESH NAHAR) PROP.  
M.NO.073306  
FRN No. 004353C

We hereby certify and Authenticate the correctness of the above Income and Expenditure Account.

FOR : TINY TODD SCHOOL & COLLEGE EDUCATION SOCIETY

*[Signature]*  
President Secretary Treasurer

**Tiny Todd School And  
College Education Society**

DATE : 12/07/2022  
PLACE : INDORE

SEC

Tiny Todd School And  
College Education Society

**TINY TODD SCHOOL & COLLEGE EDUCATION SOCIETY**  
 (Earlier it was TINY TODD SCHOOL SOCIETY)  
 A-32, M.I.G. COLONY, INDORE (M.P.)

(Run by Tiny Todd School Society, A Society registered under the M.P. Society Registration Act 1973)

**SCHEDULE "A"  
 FIXED ASSETS:**

PARTICULARS	W.D.V. on	Addition/(Deletion)		Total	Depreciation	W.D.V. on
	01.04.2021	upto 03/10	after 03/10		31.03.2022	
<u>Block "A"</u> Building	10%	2,292,787.00	-	2,292,787.00	229,279.00	2,063,508.00
<u>Block "B" (AT COST)</u> Plot						
Land at Tillore (Khurd)		78,688.00	-	78,688.00	-	78,688.00
Fire Hydrant System		2,204,750.00	-	2,204,750.00	-	2,204,750.00
<u>Block "C"</u> Furniture & Fixtures	10%	50,000.00	-	50,000.00	-	50,000.00
<u>Block "D"</u> Motor Pump	15%	251,703.00	-	251,703.00	25,170.00	226,533.00
<b>Total (Rs.)</b>		96,159.00	50,000.00	96,159.00	14,424.00	81,735.00
		4,924,087.00	4,974,087.00	4,974,087.00	2,68,873.00	4,705,214.00



*Responsible Sign*

Tiny Todd School And  
 College Education Society

SECRETARY



**GYANODAY MAHAVIDHYALAY**

A-32, M.I.G. COLONY, INDORE (M.P.)

Tiny Todd School College & Education Society. A Society registered under the M.P. Society  
Registration Act 1973)

**STATEMENT OF AFFAIRS**

AS ON 31.03.2022

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
<b>LIABILITY</b>		<b>FIXED ASSETS</b>	1,006,681.00
For year	1,725,166.16	(As per Schedule "A")	
of society	113,000.00		
through the year	955,613.12	<b>INVESTMENTS</b>	100,000.00
	<u>2,567,779.28</u>	FDR (DAVV)	
<b>CURRENT LIABILITIES</b>		<b>DEPOSITS &amp; ADVANCES</b>	
Money (From Students, Refundable)	694,500.00	Advance to Staff	80,000.00
		Deposits with Higher Education Deptt.	25,000.00
		Professional Tax Receivable	2,000.00
<b>LIABILITIES &amp; PROVISIONS</b>		<b>CASH &amp; BANK BALANCE</b>	
Professional Tax	2,000.00	CASH IN HAND	923,428.00
		(As Certified by the Principal)	
		-In Current A/c with Bank of	
		Baroda, R.S.S. Nagar, Indore	37,138.99
		-Canara Bank	1,090,031.29
	<u>3,264,279.28</u>		<u>3,264,279.28</u>

We hereby certify and Authenticate the correctness of the above Statement of Affairs & Income & Expenditure Account.

FOR: GYANODAY MAHAVIDHYALAY

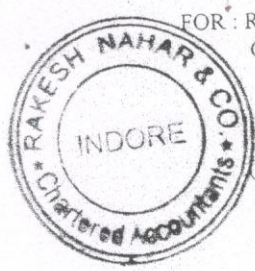
*[Signature]*  
PRINCIPAL

DATE: 12/07/2022  
PLACE: INDORE  
DR. RAMESH PATIL

Gyanoday Mahavidyalaya  
M.I.G. Colony, INDORE

AS PER OUR REPORT OF EVEN DATE ANNEXED.

FOR: RAKESH NAHAR & CO.  
CHARTERED ACCOUNTANTS



*[Signature]*  
RAKESH NAHAR) PROP  
M.NO.073306  
FRN No. 004353C

*[Signature]*  
SECRETARY

**Tiny Todd School And  
College Education Society**

**GYANODAY MAHAVIDHYALAY**

A-32, M.I.G. COLONY, INDORE (M.P.)

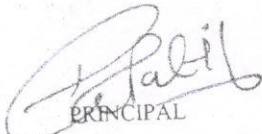
(Run by Tiny Todd School College & Education Society, A Society registered under the M.P. Society Registration Act 1973)

**INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31.03.2022**

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
Advertisement Expenses	35,140.00	Fees Received	6,665,600.00
Contribution Fees To DAVV	124,100.00		
Light Fees	10,000.00		
Bank Charges	4,815.30		
Computer & Printing Expenses	27,801.00		
Depreciation	144,155.00		
Donation	3,000.00		
Examination Fees	201,100.00		
Fire Fighting Expenses	4,095.00		
Misc Expenses	6,120.00		
News Paper Expenses	5,360.00		
PF Expenses	7,229.00		
Repair & Maintenance Expenses	59,860.00		
Salary	4,992,882.00		
Staff Welfare Expenses	18,505.00		
Stationery & Printing Expenses	43,494.00		
Telephone Expenses	12,910.58		
Website Expenses	9,420.00		
Surplus (Excess of income over expenditure)	955,613.12		
	<u>6,665,600.00</u>		<u>6,665,600.00</u>

We hereby certify and Authenticate the correctness of the above Statement of Affairs & Income & Expenditure Account.

FOR : GYANODAY MAHAVIDHYALAY

  
PRINCIPAL

DATE : 12/07/2022  
PLACE : INDORE

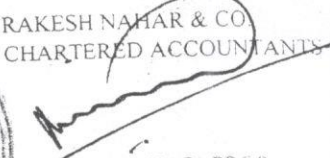
Dr. REENA PATEL

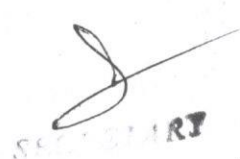
  
INDORE

AS PER OUR REPORT OF EVEN DATE ANNEXED.

FOR : RAKESH NAHAR & CO.  
CHARTERED ACCOUNTANTS



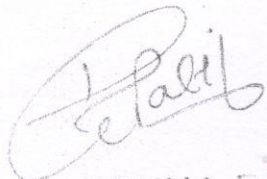
  
RAKESH NAHAR) PROP.  
M.NO.-073306  
FRN No. 004353C

  
SECRETARY  
Tiny Todd School And  
College Education Society

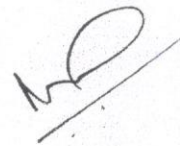
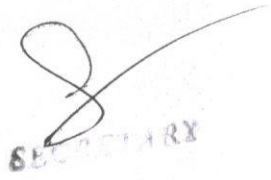
**GYANODAY MAHAVIDHYALAY**  
A-32, M.I.G. COLONY, INDORE (M.P.)

Tiny Todd School & College Education Society, A Society registered under the M.P. Society Registration Act 1973 )

Particulars	W.D.V. on	Addition/(Deletion)		Total	Depreciation	W.D.V. on
	01.04.2021	Upto 03/10	After 03/10			31.03.2022
<b>Block "A"</b>	<b>40%</b>					
Printer	33,118.00	-	34,000.00	67,118.00	20,047.00	47,071.00
<b>Block "B"</b>	<b>10%</b>					
Fixtures	706,370.00	-	-	706,370.00	70,637.00	635,733.00
<b>Block "C"</b>	<b>15%</b>					
Conditioner	27,874.00	-	-	27,874.00	4,181.00	23,693.00
Table	2,286.00	-	-	2,286.00	343.00	1,943.00
Chair	14,175.00	-	-	14,175.00	2,126.00	12,049.00
CCTV Camera	22,781.00	-	20,000.00	42,781.00	4,917.00	37,864.00
Photocopy Machine	17,632.00	-	-	17,632.00	2,645.00	14,987.00
Office Equipments	120,480.00	2,200.00	52,500.00	175,180.00	22,340.00	152,840.00
Projector	28,663.00	-	-	28,663.00	4,299.00	24,364.00
Laboratory Equipments	35,705.00	-	-	35,705.00	5,356.00	30,349.00
UPS & Battery	23,828.00	-	-	23,828.00	3,574.00	20,254.00
<b>Block "D"</b>	<b>40%</b>					
Library Books	9,224.00	-	-	9,224.00	3,690.00	5,534.00
<b>Total (Rs.)</b>	<b>1,042,136.00</b>	<b>2,200.00</b>	<b>106,500.00</b>	<b>1,150,836.00</b>	<b>144,155.00</b>	<b>1,006,681.00</b>



**DR. REENA FATIL**  
Principal  
Gyanodaya Mahavidyalaya  
A-32 Sector, M.I.G. Colony, INDORE

**SECRETARY**  
**Tiny Todd School And**  
**College Education Society**

**GYANODAY VIDHYALAY**  
A-32, M.I.G. COLONY, INDORE (M.P.)

(Run by Tiny Todd School & College Education Society. A Society registered under the M.P. Society Registration Act 1973)

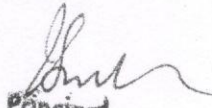
**STATEMENT OF AFFAIRS**  
AS ON 31.03.2022

<u>LIABILITIES</u>	AMOUNT(Rs.)	<u>ASSETS</u>	AMOUNT(Rs.)
<u>T.T.S. &amp; C.E. SOCIETY</u>		<u>FIXED ASSETS</u>	
Balance as per last year	2,253,039.92	(As per Schedule "A")	1,435,432.00
Add : Surplus	311,837.20		
Less : Transfer To Society	21,000.00	<u>DEPOSITS &amp; ADVANCES:</u>	
	2,543,877.12	With M.P.E.B.	4,000.00
<u>LOANS AND ADVANCES</u>		Advances to Staff	48,000.00
Sundaram Finance	95,932.00	Bhupendra Jain & Associates	50,000.00
<u>CURRENT LIABILITIES &amp; PROVISIONS</u>		<u>CASH &amp; BANK BALANCE:</u>	
TDS Payable	35,361.00	CASH IN HAND	543,280.00
Professional Tax	2,500.00	(As Certified by the Principal)	
		BANK BALANCE WITH:	
		-In Savings A/c with State Bank of	176,343.97
		India, Phadnis Colony Br., Indore	
		-In Current A/c with Bank of	155,592.95
		Baroda, R.S.S. Nagar Br., Indore	
		-Canara Bank	206,242.20
		<u>OTHER CURRENT ASSETS</u>	
		TDS Receivable (Sundaram Finance)	21,279.00
		TDS & PT (Mrs. Indira Singh)	37,500.00
	2,677,670.12		2,677,670.12

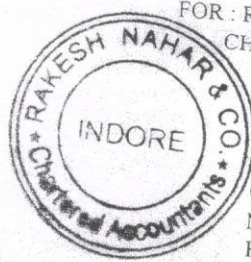
We hereby certify and Authenticate the correctness of the above Statement of Affairs.

AS PER OUR REPORT OF EVEN DATE ANNEXED.

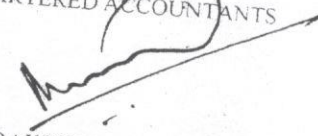
For : GYANODAY VIDHYALAY

  
Principal  
Gyanoday Vidhyalay

DATE : 12/07/2022  
PLACE : INDORE



FOR : RAKESH NAHAR & CO.  
CHARTERED ACCOUNTANTS

  
(RAKESH NAHAR) PROP.  
M.NO.-073306  
FRN No. 004353C

SECRETARY  
Tiny Todd School and  
College Education Society

**GYANODAY VIDHYALAY**  
A-32, M.I.G. COLONY, INDORE (M.P.)

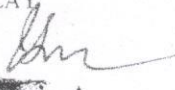
(Run by Tiny Todd School & College Education Society. A Society registered under the M.P. Society  
Registration Act 1973)

**INCOME & EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED ON 31.03.2022

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
Annual Function Expenses	42,520.00	Fees from Students	2,789,976.00
Audit Fees	19,000.00	Interest on Savings	3,910.00
Bank Charges	8,331.80		
Building Maintenance Expenses	114,008.00		
Balance W/Off	27.00		
Computer Expenses	4,250.00		
Depreciation	225,702.00		
Education Expenses	105,329.00		
Electricity Expenses	78,569.00		
Insurance Bus & Van	55,952.00		
Interest on Bus Loan	24,994.00		
Interest on TDS	165.00		
Lab Expenses	10,510.00		
Legal and Professional Expenses	15,375.00		
Miscellaneous Expenses	2,780.00		
Office Exp.	2,033.00		
Petrol & Diesel Expenses	57,893.00		
ESIC & Provident Fund	152,106.00		
Salary and Bonus	1,467,682.00		
Staff Welfare Expenses	370.00		
Stationery & Printing Expenses	61,611.00		
Telephone Expenses	1,861.00		
Vehicle Running & Maintenance Expenses	8,200.00		
Web site Exp	22,780.00		
Surplus (Excess of Income over Expenditure)	311,837.20		
	<u>2,793,886.00</u>		<u>2,793,886.00</u>

I hereby certify and Authenticate the correctness of the above Income and Expenditure Account.

FOR : GYANODAY VIDHYALAY

  
Principal  
Gyanoday Vidhyalay  
PRINCIPAL

DATE : 12/07/2022  
PLACE : INDORE

AS PER OUR REPORT OF EVEN DATE ANNEXED.

FOR : RAKESH NAHAR & CO.  
CHARTERED ACCOUNTANTS



  
(RAKESH NAHAR) PROP.  
M.NO.-073306  
FRN No. 004353C

SBC  
Tiny Todd School and  
College Education Society

GYANODAY VIDHYALAY

A-32, M.I.G. COLONY, INDORE (M.P.)

Tiny Todd School & College Education Society. A Society registered under the M.P. Society Registration Act 1973)

ITEMS	W.D.V. on 01.04.21	Addition/(Deletion)		Total	Depreciation	W.D.V. on 31.03.2022
		Upto 03/10	after 03/10			
Block "A" 40%						
Computer	8,759.00	-	-	8,759.00	3,504.00	5,255.00
Library Books	3,875.00	-	-	3,875.00	1,550.00	2,325.00
Block "B" 15%						
Bus	896,157.00	-	-	896,157.00	134,424.00	761,733.00
Block "C" 15%						
Plant & Machinery	200,358.00	21,490.00	4,130.00	225,978.00	33,587.00	192,391.00
Block "D" 10%						
Furniture & Fixtures	526,365.00	-	-	526,365.00	52,637.00	473,728.00
Total (Rs.)	1,635,514.00	21,490.00	4,130.00	1,661,134.00	225,702.00	1,435,432.00

*[Signature]*  
Principal  
Gyanodaya Vidhyalay,



*[Signature]*  
SECRETARY  
Tiny Todd School And  
College Education Society