

FORM No. 10BB
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

We have examined the balance sheet of **TINY TODD SCHOOL** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2025** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at para 11 of the Annexure.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

(1) As per Observations/Notes annexed

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 **Other Educational Institute** as on **31-MAR-2025** and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2025**

subject to the following observations/qualifications

(1) As per Observations/Notes annexed

The prescribed particulars are annexed hereto.

Place : INDORE
Date : 29-Jul-2025
UDIN : 25073306BMLELE5281

For **RAKESH NAHAR & CO.**
Chartered Accountants
(Firm Regn No. 0004353c)



(Rakesh Nahar)
Prop.
Membership No: 073306

Form 28B
 Particulars referred to in section 13(3)
 Person referred to in section 13(3)
 Particulars referred to in section 13(2)

(xv)	Any other disallowance					0
(xvi)	Total allowable application (23(iv)+23(v)+23(vi))-(23(vii) to 23(xv))					11782883
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11					0
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11					0
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income					0
24	Taxable income 22-(23(xvi) to 23(xix))					-880124
25	Income taxable under section 115BB					0
26	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC					0
27	Application of income out of the following sources during the previous year					
(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year					0
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year					0
(C)	Income of earlier previous years up to 15% accumulated or set apart					880124
(D)	(D). Corpus					0
(E)	(E). Borrowed fund					0
(F)	Any other					0
28	Details of specified person** as referred to in sub-section (3) of section 13					
	Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
	4-any trustee of the trust or manager (by whatever name called) of the institution	Jai Kumar Singh	ADUPS9629Q			A 32 MIG COLONY,INDORE, Madhya Pradesh,452003 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Mayurika Chauhan	AHSPC2486P			CHAR IMLI,Huzur,BHOPAL, Madhya Pradesh,462016 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Aniruddh Singh	AVYPS9277Q			A 32 MIG COLONY,INDORE, Madhya Pradesh,452003 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Sarah Singh	ADZPL4071E			A 32 MIG COLONY,INDORE, Madhya Pradesh,452003 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Indira Singh	ALOPS1469G			A 32 MIG COLONY,INDORE, Madhya Pradesh,452003 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Rajshri Bhatt	ACFPB4629R			107, SAKET NAGAR,Indore Tillaknagar S.O,Indore,INDORE, Madhya Pradesh,452018 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Anand Wilfred	ABBPW0017H			605, AURUM 2, APOLO DB NAGAR,NIPANIA ROAD,Vijay Nagar S.O,Indore,INDORE, Madhya Pradesh,452010 INDIA
29	Details of income/property referred to in section 13 (2)					
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both				No	
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation.				No	
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services.				No	
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation.				No	

Sanjiv Kumar Singh



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)

OBSERVATIONS/NOTES ANNEXED TO AND FORMING PART OF THE AUDIT REPORT FOR THE FINANCIAL YEAR 2024-25.

1. Cash basis of accounting has been maintained during the year.
2. Depreciation is being provided in the books of accounts.
3. Test basis method has been adopted in suitable items and accounts.
4. Vouchers in respect of some petty expenses have not been furnished to us. However, it has been explained to us that these expenses have been incurred in order to meet legitimate needs of the society.
5. Balances are subject to confirmation/Reconciliation.
6. Cash Balances have been agreed as certified by the management.
7. 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.
8. The society has not made any payment exceeding the limit Specified in section 40A(3) in cash. However, it is not possible for us to verify whether the payment in excess of the specified limit in section 40A(3) have been made otherwise than by account payee cheque or account payee bank draft, as necessary evidence are not in possession of the society.
9. As informed by the Management, the Society is maintaining all the books of accounts as prescribed under Rule 17AA of the Income Tax Act at the registered office of the society.
10. The list of specified person u/s 13(3) of the Income Tax Act has been given on the basis of records maintained by the management. As per the information given by the Management & our verification of Accounts in accordance with auditing standards generally accepted in India, which include test checks and the concept of materiality, no payment has been made to specified person u/s 13(3) of the Act.
11. As per the information given by the management, the society has complied with all the known laws applicable & no demand or liability under any other law is pending on the date of audit.
12. We have verified the compliance with the provisions of chapter XVII-B regarding the deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Audit Standards generally accepted in India that include test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provision of Chapter XVII-B.
13. The entire basis of reporting, Explanatory notes and other information in respect of various clauses of the form no. 10BB may not be electronically transmitted due to insufficient limitation of characters and therefore the uploaded data is required to be interpreted with the basis of reporting, explanatory notes & other information be as appearing in Form 10BB issued in paper format which has been attached with Statement of Affairs of the Assessee.
Electronic Transmission of Data has been done with utmost care, however in case of any accidental / inadvertent error / omission the information under form 10BB issued in paper format shall be treated as correct & conclusive

FOR: TINY TODD SCHOOL & COLLEGE
EDUCATION SOCIETY

Jitendra
President
Sunil
Secretary
Anshu Singh
Treasurer

Place: Indore

Date: 29/07/2025

UDIN: 25073306BMLFLE5281

FOR: RAKESH NAHAR & CO.
CHARTERED ACCOUNTANTS



Rakesh Nahar
(Rakesh Nahar) Prop.
M.NO.-073306
FRN No. 004353C

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 31.03.2025

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
<u>GENERAL FUND</u>		<u>FIXED ASSETS</u>	
Balance as per last year	13,090,808.84	(As per Schedule "A")	5,659,525.00
Add/Less: Surplus/(Deficit) during the year	(489,917.46)		
	<u>12,600,891.38</u>	<u>DEPOSIT:</u>	
<u>SECURED LOANS</u>		Gyanoday Mahavidhyalay	1,801,931.00
Car Loan from ICICI Bank	523,130.00	Gyanoday Vidhyalay	3,264,978.00
		Samiti Sachiv Zila Pariyojana Samanvayk	40,000.00
<u>UNSECURED LOANS</u>		TCS Deposit	16,592.00
Smt. Indira Singh	410,000.00	TDS Deposit	107,900.00
<u>PROVISION</u>		<u>CASH & BANK BALANCE :</u>	
TDS Payable	9,600.00	<u>CASH IN HAND</u>	96,552.00
		(As Certified by the President)	
		<u>BANK BALANCE WITH:</u>	
		Canara Bank - C/A	1,673.00
		State Bank of India	154,469.00
		(Phadnis Colony Br.)	
		-FDR No.140129592038/1- (Canara Bank)	500,000.00
		-FDR No.140129592038/2- (Canara Bank)	700,000.00
		-FDR No. 38592860719 - (SBI)	500,000.00
		-FDR No. 38592851622 - (SBI)	700,000.00
		-Accrued Interest	
	<u>13,543,621.38</u>		<u>13,543,621.38</u>

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

AS PER OUR REPORT OF EVEN DATE ANNEXED

FOR : TINY TODD SCHOOL & COLLEGE EDUCATION SOCIETY

 President Secretary Treasurer



FOR : RAKESH NAHAR & CO. CHARTERED ACCOUNTANTS

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

DATE : 29.07.2025
 PLACE : INDORE
 UDIN : 25073306BMLELE5281

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

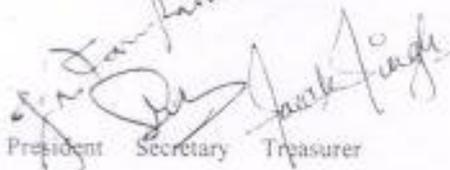
FOR THE YEAR ENDED ON 31.03.2025

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
Bank Charges	666.84	Bank Interest	4,123.
Depreciation	194,351.00	Interest on FDR	186,763.
Interest on Car Loan	62,354.00	Interest on IT Refund	1,247.
Insurance	49,611.00		
Legal Fees	54,000.00	Deficit	489,917.
Deficit from Gyanoday Vidhyalay	119,138.99	(Excess of expenditure over income)	
Deficit from Gyanoday Mahavidhyalay	201,928.63		
	<u>682,050.46</u>		<u>682,050.</u>

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

AS PER OUR REPORT OF EVEN DATE ANNEXED.

FOR : TINY TODD SCHOOL & COLLEGE
EDUCATION SOCIETY


President Secretary Treasurer

DATE : 29/07/2025
PLACE : INDORE
UDIN: 25073306BMLELE5281



FOR : RAKESH NAHAR & CO.
CHARTERED ACCOUNTANTS


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

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 01.04.2024	Addition/(Deletion)		Total	Depreciation	W.D.V. on 31.03.2024
		upto 03/10	after 03/10			
<u>Block "A" 10%</u> Building	1,671,441.00	-	-	1,671,441.00	167,144.00	1,504,297.00
<u>Block "b" (AT COST)</u> Plot	78,688.00	-	-	78,688.00	-	78,688.00
Land at Tillore (Khurd)	2,204,750.00	-	-	2,204,750.00	-	2,204,750.00
Fire Hydrant System	50,000.00	-	-	50,000.00	-	50,000.00
Car	1,606,451.00	-	-	1,606,451.00	-	1,606,451.00
<u>Block "C" 10%</u> Furniture & Fixtures	183,492.00	-	-	183,492.00	18,349.00	165,143.00
<u>Block "D" 15%</u> Motor Pump	59,054.00	-	-	59,054.00	8,858.00	50,196.00
Total (Rs.)	5,853,876.00	-	-	5,853,876.00	194,351.00	5,659,525.00

Jitendra

[Signature]



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)

STATEMENT OF AFFAIRS

AS ON 31.03.2025

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
T.T.S. & C.E. SOCIETY		FIXED ASSETS	
Balance as per last year	2,379,360.79	(As per Schedule "A")	1,349,189.00
Add/Less: Surplus/(Deficit) During the year	(201,928.63)		
Add : Transfer from Society	(375,501.00)	INVESTMENTS	
	<u>1,801,931.16</u>	FDR (DAVV)	6,000.00
NON - CURRENT LIABILITIES		DEPOSITS & ADVANCES	
Caution Money (From Students, Refundable)	394,600.00	Deposits with Higher Education Deptt.	25,000.00
		Professional Tax Receivable	2,500.00
		Pagare Photo Copy	150,000.00
CURRENT LIABILITIES & PROVISIONS		CASH & BANK BALANCE	
Professional Tax Payable	2,500.00	CASH IN HAND	199,322.00
		(As Certified by the Principal)	
		-In Current A/c with Bank of	
		-Canara Bank	467,020.16
	<u>2,199,031.16</u>		<u>2,199,031.16</u>

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

FOR : GYANODAY MAHAVIDHYALAY

PRINCIPAL

Dr. REENA PATIL

Principal

Gyanodaya Mahavidhalaya
F-Sector, MIG Colony, INDORE

DATE : 29/07/2025

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

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 31.03.2025**

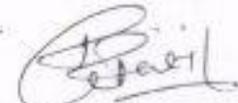
EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
Affiliation Fees To DAVV	118,000.00	Fees Received	6,074,800.00
Advertisement Expenses	29,800.00		
Audit Fees	14,000.00	Deficit	201,928.60
Annual Function Exp	29,315.00	(Excess of expenditure over income)	
Bank Charges	3,489.61		
Computer & Printing Expenses	12,860.00		
Conveyance & Travelling Expenses	33,045.00		
Depreciation	181,233.00		
Examination Fees	454,149.00		
Fire Fighting Expenses	2,974.00		
Legal and Professional Expenses	51,420.00		
News Paper Expenses	5,940.00		
PF Expenses	6,654.00		
Repair & Maintenance Expenses	309,282.00		
Salary	4,950,175.00		
Stationery & Printing Expenses	48,712.00		
Telephone Expenses	14,310.02		
Website Expenses	11,370.00		
	<u>6,276,728.63</u>		<u>6,276,728.60</u>

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

AS PER OUR REPORT OF EVEN DATE ANNEXED.

FOR : GYANODAY MAHAVIDHYALAY

FOR : RAKESH NAHAR & CO.
CHARTERED ACCOUNTANTS


PRINCIPAL

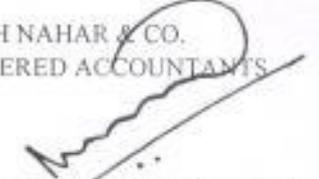
Dr. REENA PATIL

Principal

Gyanodaya Mahavidyalaya
A Sector, MIG Colony, INDORE

DATE : 29/07/2025
PLACE : INDORE




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

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)

**SCHEDULE "A".
FIXED ASSETS:**

PARTICULARS	W.D.V. on 01.04.2024	Addition/(Deletion)		Total	Depreciation	W.D.V. on 31.03.2025
		Upto 03/10	After 03/10			
<u>Block "A"</u> 40%						
Computer & Printer	16,946.00	-	-	16,946.00	6,778.00	10,168.00
<u>Block "B"</u> 10%						
Furniture & Fixtures	1,061,298.00	-	-	1,061,298.00	106,130.00	955,168.00
<u>Block "C"</u> 15%						
Air Conditioner	17,118.00	-	-	17,118.00	2,568.00	14,550.00
Mobile	1,404.00	66,000.00	-	67,404.00	10,111.00	57,293.00
Cooler	8,706.00	-	-	8,706.00	1,306.00	7,400.00
CTV Camera	41,028.00	-	-	41,028.00	6,154.00	34,874.00
Photocopy Machine	10,828.00	-	-	10,828.00	1,624.00	9,204.00
Office Equipments	133,552.00	81,000.00	-	214,552.00	32,183.00	182,369.00
Projector	17,603.00	-	-	17,603.00	2,640.00	14,963.00
Laboratory Equipments	21,927.00	-	-	21,927.00	3,289.00	18,638.00
UPS & Battery	22,220.00	28,800.00	-	51,020.00	7,653.00	43,367.00
<u>Block "D"</u> 40%						
Library Books	1,992.00	-	-	1,992.00	797.00	1,195.00
Total (Rs.)	1,354,622.00	175,800.00	-	1,530,422.00	181,233.00	1,349,189.00


Dr. REENA PATIL
 Principal
 Gyanodaya Mahavidhalaya
 F-Sector, MIG Colony, INDORE

