



AUDITOR'S REPORT

To,

**The Trustee of
COMPUTER SHIKSHA**
Gurgaon

We have audited the attached Balance Sheet of **COMPUTER SHIKSHA** as at 31 March 2022 and the annexed Income & Expenditure Account and Receipt & Payment Account for the period ended on that date. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of any material misstatement. Our audit included examining, on a test basis, evidence supporting the financial transactions and disclosures in the financial statements. Our audit also included assessing the accounting principles used by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1. We have to report that
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account have been kept by the Trust, so far as appears from our examination of the books.
 - c) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account, dealt with by this Report, are in agreement with books of account of the Trust.
 - d) In our opinion, the Balance Sheet, Income & Expenditure Account and Receipt & Payment comply with the accounting standards as applicable.
2. In our opinion and to the best of our information and according to explanations given to us; the said Statement of Accounts and document annexed thereto gives a true and fair view
 - i) in the case of Balance Sheet, State of Affairs of the Trust as at 31 March 2022;
 - ii) in the case of Income & Expenditure Account, excess of income over expenditure of the Trust for the period ended on the date; and
 - iii) in the case of Receipt & Payment Account, the flow of cash and bank for the period ended on the date.

For, Sunil Trehan & Associates
(Chartered Accountants)

Sunil Trehan, Partner

Membership Number: 082674

Firm Registration Number: 09431N

UDIN: 2208674AWRZVZ2683

Place: Gurgaon

Date: 29.09.2022

COMPUTER SHIKSHA

Financial Year 2021-2022
Assessment Year 2022-2023

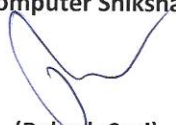
Details of amount accumulated / set apart within the meaning of section 11(2) in the last five years, viz., previous years relevant to the current assessment year and the ten preceding assessment years

					(Amount in INR)
Year of Accumulation (Financial Year)	Amount accumulated	Whether invested in accordance with the provisions of section 11(5)	Purpose of Accumulation	Amount Applied	Balance amount available for application
2017-18	15,64,056.00	Yes	For the objective of the Trust To help the organization to promote education among underprivileged children and in the interest of public in general.		15,64,056.00
2018-19	28,77,079.00	Yes	For the objective of the Trust To promote education among underprivileged children, secure organized action related to underprivileged children, help establish, carry out any other object of the Trust as specified in the Trust Deed.		44,41,135.00
2019-20	-	Yes	For the objective of the Trust.		44,41,135.00
2020-21	72,00,000.00	Yes	For the objective of the Trust.		1,16,41,135.00
2021-22	3,30,000.00	Yes	For the objective of the Trust.		1,19,71,135.00

Place: Gurgaon
Date : 29/09/2022




(Swapna Lekha Basak)
(Secretary)

For, Computer Shiksha

(Rakesh Suri)
(President)

COMPUTATION OF TOTAL INCOME AND TAX THEREON

NAME : **COMPUTER SHIKSHA**
 ADDRESS : Property - G – 576, Florence Homes, Sushant Lok – II,
 Sector 57, Gurgaon – 122 011 (Haryana) (India)
 DATE OF FORMATION : 14-Jun-12
 PERMANENT ACCOUNT NUMBER : **AABTC4071G**
 STATUS : Association of Person (AoP)
 PREVIOUS YEAR ENDING ON : 31-Mar-22
 ASSESSEMENT YEAR : 2022-2023

INCOME

(a) Donation Income	1,23,53,854.11
(b) Grant Received	60,00,000.00
(c) Interest on linked term deposits	12,18,552.67
(d) Interest on Saving Bank Account	3,53,547.00
(f) Interest on Income Tax refund	7,330.00
(g) Miscellaneous Income	41,660.00
Total (A)	1,99,74,943.78

Utilization of Specific Reserve	Total (B)	-
Sub total [(A) + (B)]		1,99,74,943.78

Less: APPLICATION OF INCOME

INCOME APPLIED TOWARDS OBJECTS OF COMPUTER SHIKSHA

Application Towards Revenue Expenditure

Expenditure as per Income and Expenditure Account	1,86,20,770.12	
Less: Depreciation during the year	49,98,586.00	
	1,36,22,184.12	
Add: Application towards Capital Expenditure (purchase of fixed assets)	30,61,133.99	
	1,66,83,318.11	
Less: Sale of fixed assets	30,190.00	1,66,53,128.11

Accumulation of income to the extent of 15% of income (i.e. 15% of INR 19974943.78)	29,96,241.57
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Creation of Specific Reserve as per section 11(2)	3,30,000.00
Total (C)	1,99,79,369.68
Taxable Income [(A)+(B)-(C)]	(4,425.90)

Tax on Taxable Income

Less : Tax deducted on Interest on Term Deposit	1,26,663.00
Balance due / (refundable)	(1,26,663.00)

For, Computer Shiksha

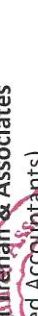

 (Swapna Lekha Basak)
 (Secretary)


 (Rakesh Suri)
 (President)

Property - G - 576, Florence Homes, Sushant Lok - II, Sector 57, Gurgaon - 122011 (Haryana) [India]

(Amount in INR)

For, **Sunil Trehan & Associates**
(Chartered Accountants)



Sunil Trehan, Partner
Membership Number: 082674
Firm Registration Number: 09431N

For, Computer Shiksha


(Swapna Lekha Basak)
(Secretary)


(Rakesh Suri)
(President)

For, **Sunil Trehan & Associates**
(Chartered Accountants)



Sunil Trehan, Partner
Membership Number: 082674
Firm Registration Number: 09431N
UDIN: 22082674AWRVZ2683
Place: Gurgaon
Date : 29/09/2022

COMPUTER SHIKSHA

Property - G – 576, Florence Homes, Sushant Lok – II, Sector 57, Gurgaon – 122 011 (Haryana) (India)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 MARCH 2022

		(Amount in INR)	
		2021-22	2020-21
2020-21	Expenditure	2021-22	2020-21
5,43,771.00	Computer for Schools (Sch 3)	4,76,121.69	1,75,80,680.38
5,56,505.02	Training of Trainers (Sch 4)	9,29,332.00	74,22,715.00
44,80,333.00	Salary	55,56,468.00	12,01,532.00
5,23,114.04	Staff Welfare Expenses	8,03,741.52	2,67,740.00
5,900.00	Audit Fees	5,900.00	1,027.20
941.64	Bank Charges	5,718.62	30,655.00
18,975.16	Outreach Programs	-	58,200.00
-	Rent (Office)	4,44,031.00	Miscellaneous Income
8,791.00	Cars Insurance	-	
3,93,551.67	Cars Running & Maintenance	1,76,758.85	
42,804.81	Conveyance Expenses	1,98,006.11	
7,41,975.00	Travelling Expenses	12,57,493.57	
59,10,917.07	Depreciation	49,98,586.00	
331.80	Miscellaneous Expenses	471.58	
1,80,653.51	Office Expenses	3,81,286.72	
3,84,056.00	Postage and Courier Expenses	14,65,108.00	
1,53,272.00	Printing and Stationery Expenses	2,63,130.11	
80,058.18	Telephone, Internet and Web Hosting Charges	86,661.85	
36,314.00	Water Expenses	30,217.00	
1,03,374.00	Electricity Expenses	1,37,467.50	
5,000.00	Commission Paid	-	
16,785.50	Diwali Expenses	24,270.00	
18,90,000.00	Donation of Computer Equipments to School	13,80,000.00	
-	Balance Written Off	61,633.49	
1,04,85,125.18	Excess of Income over Expenditure	13,22,630.17	
	(transferred to General Funds)		
2,65,62,549.58	Total	2,00,05,033.78	2,65,62,549.58
		Total	2,00,05,033.78

Summary of Significant Accounting Policies (Schedule 5)

The accompanying notes are an integral part of the financial statements.

In terms of our report of even date attached

For, Sunil Trehan & Associates

(Chartered Accountants)

(Signature)

Sunil Trehan, Partner

Membership Number: 082674

Firm Registration Number: 09431N

UDIN: 22082674AWRVZV2683

Place: Gurgaon

Date : 29/09/2022

For, Computer Shiksha

(Signature)

(Rakesh Suri)

(President)

(Signature)

(Swapna Lekha Basak)

(Secretary)

COMPUTER SHIKSHA

Property - G – 576, Florence Homes, Sushant Lok – II, Sector 57, Gurgaon – 122011(Haryana) [India]

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD ENDED ON 31 MARCH 2022

2020-21 Receipt		2021-22		2020-21 Payment		2021-22	
Opening Balance:				<u>Expenditure paid during the year:</u>		(Amount in INR)	
45,228.18	Cash	29,406.18		44,80,333.00	Salary	55,56,468.00	
26,30,889.12	Bank - balance of saving bank accounts	84,76,343.68		5,23,114.04	Staff Welfare Expenses	8,03,741.52	
				941.64	Bank Charges	5,718.62	
				18,975.16	Outreach Communication	-	
				-	Rent	4,27,791.00	
				8,791.00	Cars Insurance	-	
				3,93,551.67	Cars Running & Maintenance	1,76,758.85	
				42,804.81	Conveyance Expenses	1,98,006.11	
				7,07,309.07	Travelling Expenses	12,57,493.57	
				331.54	Miscellaneous Expenses	9,897.58	
				1,80,653.51	Office Expenses	3,81,286.72	
				3,84,056.00	Postage and Courier Expenses	14,65,108.00	
				1,53,272.00	Printing and Stationery Expenses	2,63,130.11	
				80,058.18	Telephone, Internet and Web Hosting Charges	86,661.85	
				36,314.00	Water Expenses	30,217.00	
				16,785.00	Festival Expenses	24,270.00	
				99,874.00	Electricity Expenses	1,37,467.50	
				5,43,771.00	Computer for School	4,76,121.69	
				5,31,505.02	Training of Trainers	9,28,943.00	
					Purchase of Fixed Assets during the year		
				41,61,745.00	Computer Items	14,65,774.00	
				96,100.00	Office Equipments-Electrical items	3,540.00	
				37,673.00	Furniture	1,90,229.99	
				4,26,000.00	Laptop	-	
				4,999.00	Website Development	-	
				4,73,121.00	Maruti Eeco Car	-	
				23,231.00	Camera	-	
				-	Laptop Battery	60,805.00	
				-	Air conditioning	37,700.00	
				-	Kindle	11,448.00	
				-	Cycle	9,520.00	
				-	Printer	40,248.00	
				-	Ertiga car	10,30,000.00	
				-	Two wheeler vehicles	1,70,048.00	
				-	Mobile Phone	40,349.00	

COMPUTER SHIKSHA

Property - G - 576, Florence Homes, Sushant Lok - II, Sector 57, Gurgaon - 122011(Haryana) [India]

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD ENDED ON 31 MARCH 2022

2020-21 Receipt	2021-22	2020-21 Payment	2021-22
			(Amount in INR)
		Investment in Fixed Deposits	72,80,102.24
		Other payments & Advances	
		TDS deducted by Bank	18,341.80
		Security Deposit (net)	-
		Advances to Staff	69,655.20
		Advance to other	14,347.42
		Donation of Computer Equipments to School	13,80,000.00
		Closing Balances	
		Cash in Hand	-
		Bank - balance of saving bank accounts	34,80,497.87
2,84,38,607.18	2,75,31,687.64	2,84,38,607.18	2,75,31,687.64
Total	Total	Total	

Summary of significant accounting policies (Schedule 5)

The accompanying notes are an integral part of the financial statements.

In terms of our report of even date attached.

For, Sunil Trehan & Associates
(Chartered Accountants)



Sunil Trehan, Partner

Membership Number: 082674

Firm Registration Number: 09431N

UDIN: 22082674AWRZVZ2683

For, Computer Shiksha

(Signature)

(Swapna Lekha Basak)
(Secretary)

(Rakesh Suri)
(President)

Place: Gurgaon

Date : 29/09/2022

COMPUTER SHIKSHA

Property - G – 576, Florence Homes, Sushant Lok – II, Sector 57, Gurgaon – 122 011 (Haryana) [India]

Schedule "1"

Statement of Fixed Assets (and depreciation thereon) as per Income Tax Act, 1961

Particular	Rate	Opening Balance		Addition		Deletion	Total Amount	Depreciation	Net Amount as on 31st March 2022
		September 2021		September 2021					
		Upto 30	After 30	Upto 30	After 30				
(Amount in INR)									
Purchase of items									
Computer Items	40%	1,00,89,784.01	6,29,045.00	8,38,201.00	-	1,15,57,030.01	44,55,172.00	71,01,858.01	
Laptop Battery	40%		10,900.00	49,905.00		60,805.00	14,341.00	46,464.00	
Air conditioning	15%	-	-	37,700.00		37,700.00	2,828.00	34,872.00	
Laptop	40%	5,76,000.00	-	-	-	5,76,000.00	2,30,400.00	3,45,600.00	
Camera (Office Equipment)	15%	19,746.00	-	-	-	19,746.00	2,962.00	16,784.00	
Tablet	15%	-		11,448.00		11,448.00	859.00	10,589.00	
Desktop Computer	40%	97,216.00		-	-	97,216.00	38,886.00	58,330.00	
Digital Alarm Clock	15%	322.97		-	-	322.97	48.00	274.97	
Cycle	15%	-		9,520.00		9,520.00	714.00	8,806.00	
Camera	15%	28,097.82		-	-	28,097.82	4,215.00	23,882.82	
Invertor	15%	80,588.62		-	-	80,588.62	12,088.00	68,500.62	
Hot Beverage Vending Machine	15%	5,298.33		-	-	5,298.33	795.00	4,503.33	
Domain Name	40%	8.02		-	-	8.02	3.00	5.02	
Website Development	25%	57,321.80	-	-	-	57,321.80	14,330.00	42,991.80	
Computer Software	25%	16,801.18		-	-	16,801.18	4,200.00	12,601.18	
Furniture	10%	95,420.92	8,500.00	1,81,729.99	-	2,85,650.91	19,479.00	2,66,171.91	
Printer	40%	-	26,298.00	13,950.00		40,248.00	13,309.00	26,939.00	
Cooler	15%	529.31		-	-	529.31	79.00	450.31	
Projector	15%	6,589.02		-	-	6,589.02	988.00	5,601.02	
CCTV Monitor	15%	12,439.76		-	-	12,439.76	1,866.00	10,573.76	
Mobile Phone	15%	13,267.40	24,200.00	16,149.00	-	53,616.40	6,831.00	46,785.40	
Ertiga car	15%	-		10,30,000.00		10,30,000.00	77,250.00	9,52,750.00	
Office Equipments-Electrical items	15%	1,21,850.00	-	3,540.00	-	1,25,390.00	18,543.00	1,06,847.00	
Two wheeler vehicles	15%	-		1,70,048.00		1,70,048.00	12,754.00	1,57,294.00	
Swift Car	0%	100.00		-	100.00	-	-	-	
Maruti Eco car	15%	4,37,636.93	-	-	-	4,37,636.93	65,646.00	3,71,990.93	
Sub total (a)		1,16,59,018.09	6,98,943.00	23,62,190.99	100.00	1,47,20,052.08	49,98,586.00	97,21,466.08	
Items received as donations									
Computer Items		8,980.31	-	-	-	8,980.31	-	8,980.31	
Projector		979.80	-	-	-	979.80	-	979.80	
Old Computer Items		4,589.00	-	1,472.00	-	6,061.00	-	6,061.00	
Sub total (b)		14,549.11	-	1,472.00	-	16,021.11	-	16,021.11	
Total		1,16,73,567.20	6,98,943.00	23,63,662.99	100.00	1,47,36,073.19	49,98,586.00	97,37,487.19	

COMPUTER SHIKSHA

Property - G – 576, Florence Homes, Sushant Lok – II, Sector 57, Gurgaon – 122 011 (Haryana) [India]

		Schedule 2
2020-21	Donation Received	2021-22
	Non FCRA	
4,00,000.00	MACMILLAN PUBLISHERS INDIA PRIVATE LIMITED	-
-	Volkswagen India Pvt. Ltd	9,00,000.00
-	Bengal Finance & Investments	10,00,000.00
10,00,000.00	Letz Dream Foundation	10,00,000.00
12,50,000.00	Afton Chemical India Pvt Ltd	10,00,000.00
40,30,058.00	Other Donations	31,54,861.00
17,50,000.00	Spirotech heat exchangers pvt ltd	15,00,000.00
5,00,000.00	SKF India Limited	-
15,00,000.00	Ashish Ramesh Chandra Kacholia	-
1,04,30,058.00		85,54,861.00
	FCRA	
49,40,872.31	Indian Development & Relief Fund	-
8,00,010.00	Lali Nathan	-
12,000.00	Ravi Parthasarathy	-
5,75,367.08	Arpan Foundation	-
10,000.00	Ram Chandran Raghuraman Nagainellur	-
7,48,892.55	Paypal Via Benevity	-
63,480.44	Benevity /UK Online	37,98,993.11
71,50,622.38		37,98,993.11
1,75,80,680.38	Total	1,23,53,854.11

		Schedule 3
2020-21	Computer for Schools	2021-22
2,69,668.00	Computer refurbishment & repair and maintenance expenses	32,261.40
2,19,007.00	Donation to School	2,36,438.00
55,096.00	Transportation, Handling and Packing Charges	2,07,422.29
5,43,771.00	Total	4,76,121.69

		Schedule 4
2020-21	Training of Trainers	2021-22
4,800.00	Renting of Computers	-
5,51,705.02	Room rent, Hall and Food Charges	9,29,332.00
5,56,505.02	Total	9,29,332.00

Place: Gurgaon
Date : 29/09/2022




(Swapna Lekha Basak)
(Secretary)

For, Computer Shiksha


(Rakesh Suri)
(President)

Accounting Policies and Notes to Accounts**1. Nature of Activities**

COMPUTER SHIKSHA, a Trust registered under the Indian Trust Act, 1882, was established on 14 June 2012. In broad terms, the trust wants to bridge the digital divide in the Country. Hence, the mission is:

- to provide computer knowledge and training with passion and commitment,
- to deliver value in the form of computer trained people, who use this skill for the betterment of their lives in every possible way.
- to use technology to deliver solutions & reduce challenges faced by under-served communities in every walk of life.

The Trust has adopted a B2B or, say, NGO to NGO / School approach for the entire endeavor. This entails supporting other NGOs/schools, who lack the ability to provide computer literacy. The partner NGOs and schools have their constituencies of strength in terms of aggregating students, but they are not able to provide expertise of the Trust. The Trust enables computer literacy in a school/NGO by

- Enabling teachers/resources to facilitate the class. A 12th standard pass person who may have never seen a computer in life can become a computer trainer after eight days training in Gurgaon or any other center by the trust by learning how to use self-learning videos
- Sharing the self-learning videos and bilingual manuals which have been created in-house
- Support arranging the required hardware and maintaining it forever
- Monitoring the classes periodically
- Evaluating students to certify them
- Having the flexibility to design their timetable
- Finally certifying the students

Computer Shiksha (CS) is serving 117000+ children through 640+ CS enabled computer centers in schools in 16 states in India and has certified 34061 students in various modules of CS computer course. In addition, CS has trained 1444 trainers and is providing maintenance support to 7437 computers for schools all over India.

2. Significant Accounting Policies**Statement of Accounts**

The statement of accounts has been prepared on a going concern basis in accordance with the generally accepted accounting principles and practices on the historical cost convention and in the manner as decided by the Board of Trustees of the Trust.

Grants / Donations

- Trust has received grants of INR 6,000,000.00 for specific purposes during the F.Y.2021-22.
- Two kinds of donations are received by the trust i.e., cash donation and donation in kind.
- Revenue donations are received for financing the activities of the Trust. It is shown as income in Income and Expenditure Account.
- The donations received in kind by Computer Shiksha such as used computers and vehicles are recorded at nominal value (INR 1 each) and shown as asset fund in the balance sheet and corresponding amount is added in the fixed asset. Details of used assets received as donation are mentioned below:

Particulars	2021-2022	2020-2021
Computer / Laptops	1472	25
Cars	Nil	Nil

Interest Income

Interest income has been accounted for on an accrual basis.

Fixed Assets

Fixed assets are stated at cost of acquisition and subsequent improvements thereto including duties, freight, and other incidental expenses less accumulated depreciation.

Computers and laptops provided to schools are considered as assets of Computer Shiksha as their ownership have not been transferred.

Depreciation

- Provision for depreciation has been made for all fixed assets under Written Down Value Method as per rates provided under the Income Tax Act, 1961. On assets acquired up to 30 September 2021, full depreciation has been provided and on assets acquired after 30 September 2021, half depreciation has been provided.
- No provision for depreciation has been made on used computers / cars which were received as donations.

Method of Accounting

Books of account have been maintained on the basis of the mercantile system of accounting except otherwise mentioned in the subsequent paragraphs.

Revenue Recognition

Donations have been accounted for on a cash basis.

Provision for Tax

Provision for taxation has not been considered necessary in view of the acceptance of the claim for exemption under section 11 of the Income Tax Act, 1961.

Previous Year's Figures

Previous year's figures have been regrouped/reclassified, wherever necessary, to correspond with the current year's classification/disclosure.

As per the Audit Report of even date attached

For, Sunil Trehan & Associates
(Chartered Accountants)



Sunil Trehan, Partner
Membership Number: 082674
Firm Registration Number: 09431N
UDIN: 22082674AWRZVZ2683

Place: Gurgaon
Date: 29/09/2022

For, Computer Shiksha

(Swapna Lekha Basak)
(Secretary)

(Rakesh Suri)
(President)