



AUDITOR'S REPORT

To,



The Trustee of
COMPUTER SHIKSHA
Gurugram

We have audited the attached Balance Sheet of **COMPUTER SHIKSHA** as at 31 March 2024 and the annexed Income & Expenditure Account and Receipt & Payment Account for the year 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 2024;
 - ii) in the case of Income & Expenditure Account, excess of expenditure over income of the Trust for the year ended on the date; and
 - iii) in the case of Receipt & Payment Account, the flow of cash and bank for the year ended on the date.

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



Sunil Trehan, Partner
Membership number: 082674
Firm registration number: 09431N
UDIN: 24082674BKCJQD7489

Place: Gurugram

Date: 28 September 2024

COMPUTATION OF TOTAL INCOME AND TAX THEREON

NAME	:	COMPUTER SHIKSHA
ADDRESS	:	Property: G – 576, Florence Homes, Sushant Lok – II, Sector 57, Gurugram – 122 011 (Haryana) [India]
DATE OF FORMATION	:	14-Jun-12
PERMANENT ACCOUNT NUMBER	:	AABTC 4071 G
STATUS	:	Association of Person (AoP)
PREVIOUS YEAR ENDING ON	:	31-Mar-24
ASSESSMENT YEAR	:	2024-2025

		(Amount in INR)
INCOME		
(a) Donation Income		10,797,146
(b) Grant Received		13,123,255
(c) Interest on fixed deposits		1,954,962
(d) Interest on saving bank accounts		187,585
(e) Interest on Income Tax refund		8,229
(f) Miscellaneous Income		1,409
		26,072,586
Less: Grant given against Children Computer Education Project		77,920
	Total (A)	25,994,666
Utilization of Specific Reserve		
	Total (B)	9,848,079
	Sub total [(A) + (B)]	35,842,745

Less: APPLICATION OF INCOME

INCOME APPLIED TOWARDS OBJECTS OF COMPUTER SHIKSHA

Application Towards Revenue Expenditure

Expenditure as per Income and Expenditure Account	34,681,216	
Less: Expenses not actually paid during the year	367,956	
	34,313,259	
Less: Grant given against Children Computer Education Project	77,920	
	34,235,339	
Less: Interest on delayed deposit of T.D.S.	-	
	34,235,339	
Less: Depreciation during the year	2,391,031	
	31,844,308	
Add: Application towards Capital Expenditure (purchase of fixed assets)	225,564	
	32,069,872	
Less: Sale of fixed assets	125,927	31,943,945
Accumulation of income to the extent of 15% of income (i.e. 15% of INR 26,072,586)		3,899,200
	Total (C)	35,843,145
	Taxable Income [(A) + (B) - (C)]	Nil

	Tax on Taxable Income	-
Less : Tax deducted at Source	196,076	
Tax collected at source	-	196,076
Balance due/ (refundable)		(196,076)


(Swapna Lekha Basak)
(Secretary)

For, Computer Shiksha


(Rakesh Suri)
(President)

COMPUTER SHIKSHA

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

Financial Year 2023-2024
Assessment Year 2024-2025Details 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
2018-2019	2,877,079	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	2,877,079	-
2019-2020	-	N/A	N/A	-	-
2020-2021	7,200,000	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	6,971,000	229,000
2021-2022	330,000	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	-	330,000
2022-2023	4,075,000	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	-	4,075,000
2023-2024	-	N/A	N/A	-	-
	14,482,079			9,848,079	4,634,000

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

(Amount in INR)

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

(Chartered Accountants)


(Swapna Lekha Basak)
(Secretary)

For, Computer Shiksha
(Rakesh Suri)
(President)

Place: Gurugram
Date: 28 September 2024

COMPUTER SHIKSHA

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 MARCH 2024

For year ended on		For year ended on		For year ended on		(Amount in INR)	
31 March 2023		31 March 2024		31 March 2023		31 March 2024	
Expenditure		Income					
562,240	Computer for schools (Schedule "4")	387,322	20,895,190	Donation Received (Schedule "2")		10,797,146	
1,214,591	Training of trainers	2,803,043	9,121,430	Grant Received (Schedule "3")		13,123,255	
2,961,074	Donation of computer equipments to schools	6,984,034					
274,640	Children Computer Education Project	77,920	1,780,076	Interest on fixed deposits		1,954,962	
629,261	Outreach Programs	97,188	162,516	Interest on savings bank accounts		187,585	
88,064	Consultancy Charges	360,000	7,752	Interest on income tax refund		8,229	
2,681,645	Computer Transportation Expenses	3,937,706					
1,790	Postage and Courier Expenses	7,405	90,109	Profit on sale of assets		125,927	
9,385,245	Salary	11,134,769	100	Miscellaneous Income		1,409	
1,307,119	Staff Welfare Expenses	961,422					
387,998	Medical treatment of staffs	584,441	-	Excess of Expenditure over Income (transferred to General Fund)		8,482,703	
49,050	Educational Support for Staff	-					
5,900	Audit Fees	5,900					
1,479	Bank Charges	471					
478,004	Office and Warehouse Rent	1,310,999					
349,823	Vehicle Running and Maintenance Expenses	210,949					
151,170	Conveyance Expenses	368,246					
889,256	Travelling Expenses	908,525					
3,534,547	Depreciation	2,391,031					
30,359	Miscellaneous Expenses	31,939					
551,704	Office Expenses	352,146					
-	Office Shifting Charges	409,274					
681,647	Printing and Stationery Expenses	740,456					
179,889	Telephone and Internet Charges	289,045					
4,970	Water Expenses	7,796					
134,408	Electricity Expenses	249,620					
56,640	Recruitment Expenses	-					
502	Interest on delayed deposit of T.D.S.	-					
18,888	Office and Warehouse Insurance	14,962					
-	Website Maintenance Expense	17,261					
-	Data Collection and Information Charges	37,347					
2,298	Balance written off	-					

COMPUTER SHIKSHA

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 MARCH 2024

(Amount in INR)			
For year ended on 31 March 2023	Expenditure	For year ended on 31 March 2024	Income
5,442,974	Excess of Income over Expenditure (transferred to General Fund)	-	
32,057,173	Total	34,681,216	Total
			34,681,216

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: 0826174
Firm registration number: 002431N

For, Computer Shiksha
(Swapna Lekha Basak)
(Secretary)
(Rakesh Suri)
(President)

UDIN: 24082674BKCJQD7489

Place: Gurugram

Date: 28 September 2024

COMPUTER SHIKSHA

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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31 MARCH 2024

For year ended Receipts on 31 March 2023	For year ended on 31 March 2024	For year ended on Payments 31 March 2023	For year ended on 31 March 2024	(Amount in INR)
Opening Balances:				
Cash-in-Hand	-	5,900	Audit Fees	29,500
Cash with banks - balance of saving bank accounts	3,480,498	4,741,274	Salary	10,860,888
Income received during the year				
Donation Received	20,895,190	10,797,146	Staff Welfare Expenses	961,422
Grant Received	9,121,430	13,123,255	Medical treatment of staffs	539,193
Interest on fixed deposits	254,340	503,631		
Interest on savings bank accounts	162,516	187,585		
Miscellaneous Income	-	1,409		
Other Receipts				
Sale of fixed assets	90,109	428,021		
Income tax refund	99,000	134,890		
Maturity of fixed deposits				
	4,600,000	7,400,000		
Expenditure paid during the year				
			Educational Support for Staff	-
			Bank Charges	471
			Outreach Programs	97,188
			Office and Warehouse Rent	1,265,999
			Vehicle Running and Maintenance Expenses	210,949
			Conveyance Expenses	368,246
			Travelling Expenses	908,525
			Miscellaneous Expenses	31,939
			Office Expenses	352,146
			Office Repair & Maintenance	409,274
			Computer Transportation Expenses	3,937,706
			Postage and Courier Expenses	7,405
			Printing and Stationery Expenses	740,456
			Telephone and Internet Charges	289,045
			Water Expenses	7,796
			Electricity Expenses	249,620
			Computer for School	387,322
			Training of trainers	2,803,043
			Donation of computer equipments to schools	6,984,034
			Children Computer Education Project	77,920
			Consultancy Expenses	360,000
			Recruitment Expenses	-
			Interest on delayed deposit of T.D.S.	-
			Office Insurance	14,310
			Website Maintenance Expense	17,261
			Data Collection and Information Charges	37,347

COMPUTER SHIKSHA

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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31 MARCH 2024

		(Amount in INR)	
For year ended Receipts on 31 March 2023	For year ended on 31 March 2024	For year ended on 31 March 2023	For year ended on 31 March 2024
		Other Payments	
		1,727,044	Purchase of fixed assets during the year 225,564
		-	Security Deposit 70,500
		9,000,000	Investment in fixed deposits 1,400,000
		Closing Balances	
		-	Cash-in-Hand -
		4,741,274	Cash with banks - balance of saving bank accounts 3,672,144
38,703,083	37,317,211	38,703,083	37,317,211

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: 0826743
Firm registration number: 09431N

UDIN: 24082674BKCJQD7489

Place: Gurugram

Date: 28 September 2024

(Swapna Lekha Basak)
(Secretary)

For, Computer Shiksha
(Rakesh Suri)
(President)

COMPUTER SHIKSHA

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

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

Statement of Fixed Assets (and depreciation thereon) as per Income Tax Act, 1961							Schedule "1"	
Particular	Rate	Opening Balance	Addition		Deletion	Total Amount	Depreciation	Written Down Value (WDV) as on 31 March 2024
			Upto 30 September 2023	30 September 2023				
(Amount in INR)								
Purchase of items								
Computer Items	40%	4,612,715	-	-	-	4,612,715	1,845,086	2,767,629
Laptop Battery	40%	27,878	-	-	-	27,878	11,151	16,727
Air Conditioners	15%	29,641	38,000	-	-	67,641	10,146	57,495
Laptop	40%	207,360	-	-	-	207,360	82,944	124,416
Camera	15%	34,567	22,917	-	-	57,484	8,623	48,861
Tablet	40%	6,353	-	19,798	-	26,151	6,501	19,650
Desktop Computer	40%	34,998	-	-	-	34,998	13,999	20,999
Digital Alarm Clock	15%	234	-	-	-	234	35	199
Cycle	15%	12,160	-	-	-	12,160	1,824	10,336
Invertor	15%	58,226	57,100	-	-	115,326	17,299	98,027
Hot Beverage Vending Machine	15%	3,828	18,170	-	-	21,998	3,300	18,698
Domain Name	25%	4	-	-	-	4	1	3
Website Development	25%	32,244	-	-	-	32,244	8,061	24,183
Computer Software	25%	9,451	-	-	-	9,451	2,363	7,088
Furniture	10%	239,555	33,241	-	-	272,796	27,280	245,516
Printer	40%	16,163	-	-	-	16,163	6,465	9,698
Cooler	15%	382	-	-	-	382	57	325
Projector	15%	4,761	-	-	-	4,761	714	4,047
CCTV Monitor	15%	8,988	-	-	-	8,988	1,348	7,640
Mobile Phone	15%	69,283	20,999	-	-	90,282	13,542	76,740
Electrical items	15%	90,820	-	-	-	90,820	13,623	77,197
Two wheeler Vehicles	15%	133,700	-	-	-	133,700	20,055	113,645
Motor Cars	15%	2,269,292	-	-	302,094	1,967,198	295,080	1,672,118
Refrigerator	10%	-	15,339	-	-	15,339	1,534	13,805
Sub total (a)		7,902,603	205,766	19,798	302,094	7,826,073	2,391,031	5,435,042
Items received as donations								
New Computer Items		8,980	-	-	-	8,980	-	8,980
Projector		980	-	-	-	980	-	980
Old Computer Items		6,495	-	740	448	6,787	-	6,787
Sub total (b)		16,455	-	740	448	16,747	-	16,747
Total [(a) + (b)]		7,919,058	206,506	19,798	302,542	7,842,820	2,391,031	5,451,789

COMPUTER SHIKSHA

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

Schedule "2"**Details of donation received during year ended on 31 March 2024**

		(Amount in INR)
For year ended on 31 March 2023	Particulars	For year ended on 31 March 2024
	Non- FCRA	
4,500,000	Bengal Finance and Investments	-
1,000,000	Letz Dream Foundation	500,000
1,100,000	Virtusa	-
1,600,000	Sika India Private Limited	-
3,284,236	Other donations	8,254,191
11,484,236	Sub- total (A)	8,754,191
	FCRA	
9,306,302	Indian Development & Relief Fund	-
104,652	Donations received through Benevity (United Kingdom) online	2,042,955
9,410,954	Sub- total (B)	2,042,955
20,895,190	Total [(A) + (B)]	10,797,146

Schedule "3"**Details of grants received during year ended on 31 March 2023**

		(Amount in INR)
For year ended on 31 March 2023	Particulars	For year ended on 31 March 2024
	Non- FCRA	
-	Volkswagen India Private Limited	1,000,000
550,000	Afton Chemical India Private Limited	675,000
2,000,000	Spirotech Heat Exchangers Private Limited	1,800,000
6,571,430	United Way of Delhi	6,611,619
-	Bain Capability Centre India Private Limited	756,636
-	Synopsis India Private Limited	2,280,000
9,121,430	Total	13,123,255

Schedule "4"**Computers for School**

		(Amount in INR)
For year ended on 31 March 2023	Particulars	For year ended on 31 March 2024
32,932	Computer refurbishment and repair & maintenance expenses	55,171
529,308	Packing and handling Charges	332,151
562,240	Total	387,322

COMPUTER SHIKSHA

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

Schedule “5”

Notes to accounts of the financial statements for year ended on 31 March 2024

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, and
- to use technology to deliver solutions and 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 Gurugram 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, and
- finally certifying the students.

Computer Shiksha (CS) has served 505,499+ children through 1,537+ CS enabled computer centers in schools in 28 states in India and has certified 105,875 students in various modules of CS computer course. In addition, CS has trained 1,874 trainers and is providing maintenance support to 10,465 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.

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.

Grants/ Donations

- Two kinds of donations/ grants are received by the Trust i.e., cash donation and donation in kind.
- Revenue donations/ grants are received to finance the activities of the Trust. It is recognized on a cash basis and shown as income in Income and Expenditure Account.
- The donations received in kind by Computer Shiksha such as used computers and related items etc. are recorded at nominal value (INR 1 each) and shown as asset fund in the Balance Sheet & corresponding amount is added in the fixed asset. **Details of used assets received as donation are mentioned below:**

Particulars	For year ended on 31 March 2024	For year ended on 31 March 2023
Computers/ laptops/ tablets/ TFTs alone	740	683
Projectors	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.

COMPUTER SHIKSHA

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

Computers and laptops provided to schools are considered as assets of Computer Shiksha as their ownership has 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 2023, full depreciation has been provided and on assets acquired after 30 September 2023, half depreciation has been provided.
- No provision for depreciation has been made on used computers and related items, which were received as donations.

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

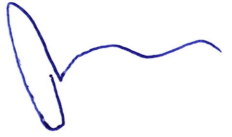
UDIN: 24082674BKCJQD7489

Place: Gurugram

Date: 28 September 2024

For, **Computer Shiksha**


(**Swapna Lekha Basak**)
(Secretary)


(**Rakesh Suri**)
(President)