

**NOTES TO ACCOUNTS
LOCAL ACCOUNT
CONCERNS UNIVERSE FOUNDATION**

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31ST MARCH 2021

a) BACKGROUND

Concerns Universe Foundation ("the Trust") is a Charitable Organization registered as a Trust with its registered office in Bangalore and carries out various activities. The Trust's main objectives are fostering Education, Health and Environmental Concerns, Public Utilities, Community Development and Organizational Concerns.

The Trust has been registered under Section 12AA in the status of charitable trust under the Income Tax Act, 1961, having registration number DIT(E)/12A/Void/C-581/W-1/03-04 dated 19/04/2003.

It is also registered under Section 80G(5)(vi) of the Income Tax Act, 1961 with registration number DIT(E)BLR/80G(R)/715 / AAAAC1523H/ITO(E)-1/Vole 2009-10 and all donations made to the organization are deductible under Section 80G(2)(a)(iv) row's. 80G(5)(vi) of the Income Tax Act, 1961.

The Trust is registered under the Foreign Contribution (Amendment) Act, 2010 with its Nature as social having Registration Number 094421129 dated 21st October 2004.

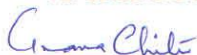
b) METHOD OF ACCOUNTING

Concerns Universe Foundation is a registered Trust is not carrying on commercial, industrial or business activities and therefore, Accounting Standards issued by the Institute of Chartered Accountants of India are not applicable. It is the policy of Concerns Universe Foundation to prepare the financial statements on the cash receipts and disbursements basis. On this basis, revenue and related assets are recognized when received and not when earned, and expenses are recognized when paid and not when obligation is incurred.

c) REVENUE RECOGNITION

Grant received from the donors are accounted as income in the year of receipt.

For Concerns Universe Foundation



Ghana Chita
Executive Trustee



Vasanatha E Samuel
Managing Trustee

Date: 14 February 2022
Place: Bangalore



Administration Expenses		
Salaries, Remuneration and Honararium	-	3,01,538
Electricity and water charges	-	23,181
Conveyance and Travel expenses	-	17,867
Establishment of Library	-	2,380
Telephone, Postage and courier	-	31,455
Printing and Stationery	-	10,165
computer maintenance	-	31,399
Office expenses and Board meeting expenses	-	12,199
Professional Tax Paid	-	84,000
Staff capacity building expenses	-	3,905
Professional charges & audit fee	-	47,220
Repairs and maintenance	-	8,311
Hospitality	-	11,359
License fee paid	-	32,292
Insurance	-	6,887
Bank charges	1,373	2,789
Dana Mojo service charges	463	-
Fund raising programme expenses	-	4,041
Miscellaneous expense	910	
Indirect Expenses		
Operational Expenses	3,28,724	-
Total	13,17,992	19,70,066







Schedule 7 : Income (R&P)

Particulars	31-03-2021	31-03-2020
Contributions & Donations		
Donations-Institutions	12,47,902	-
Donations-Individuals	9,16,869	-
Grants received-Vatsalya Trust	-	2,81,600
Donations and Contributions	89,110	7,56,616
Income incidental to objectives		
Sale of high protein mix	2,900	20,650
fee collection	-	7,66,410
Fee-Child Care	30,640	-
Fee-Community College	65,700	-
training income received	-	15,890
Suspense account	-	-
sale of scrap	3,000	29,390
Interest On bank account	13,451	7,97,498
Interest on IT refund	-	1,667
Advance from staff	-	34,894
TDS refund from IT Department	-	30,373
Total	23,69,572	27,34,988

Schedule 8 : Expenditure(R&P)

Particulars	31-03-2021	31-03-2020
Child Care Centre Programme(All Centres)		
Nutrition Inputs and High Protein Mix	-	1,48,611
Human Resource-Teachers	-	1,81,898
Study Material	-	82,488
Special Programmes	-	12,960
Teachers local travel	-	33,819
Communication	-	9,851
Child Care Centre Maintenance	-	71,691
Community Development Programme		
Staff Expenses	2,54,820	-
Office Expenses	4,310	-
HPM Cost of preparation	5,037	-
Community Programme Expenses	1,32,700	2,61,544
Medical Support	-	10,000
Community College Programme Expense	-	3,72,370
Vocational Training Programmes	-	1,53,846
Child Development Programmes		
Staff Expenses	2,77,877	-
Child development programmes	3,912	-
Mintenance	77,458	-
Administration-Child care centres	11,799	-
Concerns Community College		
Staff Expenses	1,70,700	-
Mintenance	12,030	-
Administration	25,263	-
Community College	1,064	-
IGP-HPM		
Staff Expenses	9,040	-
Mintenance	-	-
Administration	512	-



Grass Chito



Child Development Programmes		
Staff Expenses	2,87,068	-
Child development programmes	35,698	-
Mintenance	80,565	-
Administration-Child care centres	18,655	-
Concerns Community College		
Staff Expenses	1,73,590	-
Mintenance	12,030	-
Administration	28,861	-
Community College	1,413	-
IGP-HPM		
Staff Expenses	9,040	-
Mintenance	1,200	-
Administration	1,112	-
Administration Expenses		
Salaries, Remuneration and Honarium	-	3,01,538
Electricity and water charges	-	23,181
Conveyance and Travel expenses	-	17,867
Establishment of Library	-	2,380
Telephone, Postage and courier	-	31,455
Printing and Stationery	-	10,165
computer maintenance	-	31,399
Office expenses and Board meeting expenses	-	12,199
Professional Tax Paid	-	84,000
Staff capacity building expenses	-	3,905
Professional charges & audit fee	-	47,220
Repairs and maintenance	-	8,311
Hospitality	-	11,359
License fee paid	-	32,292
Insurance	-	6,887
Bank charges	1,373	2,789
Dana Mojo service charges	463	-
Fund raising programme expenses	-	4,041
Miscellaneous expense	906	-
Indirect Expenses		
Operational Expenses	4,07,599	-
Receivable write off	42,728	-
Total	15,21,454	19,70,066



Sasank & Samuel
Charana Chit



Schedule 5 : Income

Particulars	31-03-2021	31-03-2020
Contributions & Donations		
Donations-Institutions	12,47,902	-
Donations-Individuals	9,22,440	-
Grants received-Vatsalya Trust	-	2,81,600
Donations and Contributions	89,110	7,56,616
Income Incidental to objectives		
Sale of high protein mix	2,900	20,650
fee collection	-	7,66,410
Fee-Child Care	30,640	-
Fee-Community College	65,700	-
training income received	-	15,890
Suspense account	-	-
sale of scrap	3,000	29,390
Interest On saving bank account	13,451	
Interest on FD	2,96,572	7,97,498
Interest on IT refund	1,876	1,667
Total	26,73,591	26,69,721

Schedule 6 : Expenditure

Particulars	31-03-2021	31-03-2020
Child Care Centre Programme(All Centres)		
Nutrition Inputs and High Protein Mix	-	1,48,611
Human Resource-Teachers	-	1,81,898
Study Material	-	82,488
Special Programmes	-	12,960
Teachers local travel	-	33,819
Communication	-	9,851
Child Care Centre Maintenance	-	71,691
Community Development Programme		
Staff Expenses	2,56,176	-
Office Expenses	9,229	-
HPM Cost of preparation	14,558	-
Community Programme Expenses	1,39,190	2,61,544
Medical Support	-	10,000
Community College Programme Expense	-	3,72,370
Vocational Training Programmes	-	1,53,846



Gomara Chit



Schedule 1 : General Fund

Particulars	31-03-2021	31-03-2020
Opening Balance	47,66,142	40,79,541
Add: Excess of Income over Expenditure/(Excess of Expenditure over Income)	10,76,199	6,88,528
Less: TDS Interest Accounted earlier	-	(1,927)
Total	58,42,342	47,66,142

Schedule 2 : Current Liabilities

Particulars	31-03-2021	31-03-2020
Duties & Taxes		
Professional Tax	1,200	-
Professional Services	7,800	-
TDS - 94C - Contracts	360	-
Sundry Creditors		
Loan from Trustee	71,288	71,288
Program Advance	34,567	34,567
Ruth M	10,000	-
Inter Projects Account on a/c of TDS refund in FC bank	1,58,863	-
Total	2,84,078	1,05,855

Schedule 4 : Current Asset

Particulars	31-03-2021	31-03-2020
Deposit		
Fixed Deposit	53,60,422	50,86,429
Loans & Advances		
Rent - Deposit	61,100	61,100
TDS Receivable	54,239	1,21,378
Inter Branch	-	7,267
Total	54,75,761	52,76,174



Arana Chiti



Schedule 3 : Fixed Assets

FIXED ASSETS	Depreciation Schedule							WDV as on	
	01.04.2020	ADDITIONS		Deletions	T O T A L	Rate	Depreciation	31.03.2021	
		1st Half	IInd Half						
Furnitures & Fixtures	52,998				52,998	10%	5,300	47,698	
Utensils	790				790	15%	119	672	
Office Equipment	2,230				2,230	15%	335	1,896	
Mobile Phone	382				382	15%	57	325	
Camera	191				191	15%	29	162	
Printer & Scanner	2,700				2,700	15%	405	2,295	
Building in Process	1,46,915				1,46,915	5%	7,346	1,39,569	
Black Boards & Projection screens	23,389				23,389	15%	3,508	19,881	
Flour Mill Machinery	-	-	1,47,100	-	1,47,100	40%	58,840	88,260	
TOTAL	2,29,595	-	1,47,100	-	3,76,695		75,938	3,00,757	
Previous Year	1,84,517	56,205	-	-	2,40,722		11,127	2,29,595	



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 E. Samuel
 CENTRINIVERSE FOUNDATION
 BANGALORE

Concerns Universe Foundation
No.4 Patel Hanumantharayappa Layout, byrathi Cross
Doddab Gubbi post, Bangalore-560077

Local Account

Receipts and Payments account for the year ended 31st March 2021

RECEIPTS	Sch	31-03-2021	31-03-2020	PAYMENTS	Sch	31-03-2021	31-03-2020
To Opening Balance			4,939	By Expenditure	8	13,17,992	19,70,066
Cash in Hand		50,623		By Purchase of Fixed Assets		1,47,100	56,205
Cash at Bank		2,09,040	9,69,163	By TDS		-	31,662
Canara Bank		6,06,566	-	By Inter Project A/c		-	32,040
Union Bank of India				By Fixed Deposits		-	7,52,889
To Income	7	23,69,572	27,34,988	By Cash book		94,054	-
To Current Liabilities		2,25,485	-	By Current Liabilities:			
To Current Assets		31,875	-	Duties & taxes		5,560	
				Sundry creditors		78,553	
				By Closing Balance			
				Cash in Hand		21,388	50,623
				Cash at Bank		3,19,484	2,09,040
				Canara Bank		15,09,029	6,06,566
				Union Bank of India			
Total		34,93,160	37,09,091	Total		34,93,160	37,09,091

As per our report annexed
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn no: 0079345 / 5000065

Thomas Mathai

Thomas Mathai
Partner
Membership No - 052141
Date: 14 February 2022
Place : Bangalore



For Concerns Universe Foundation

Gramesh Chitra
Executive Trustee

Vasantha E Samuel
Managing trustee
Vasantha E Samuel



Concerns Universe Foundation
No.4 Patel Hanumantharayappa Layout, byrathi Cross
Dodda Gubbi post, Bangalore-560077
Local Account

Income and Expenditure account for the year ended 31st March 2021

EXPENDITURE	Sch	31-03-2021	31-03-2020	INCOME	Sch	31-03-2021	31-03-2020
Expenditure	6	15,21,454	19,70,066	Income	5	26,73,591	26,69,721
Depreciation	3	75,938	11,127				
Excess of Income Over Expenditure / (Excess of Expenditure over Income)		10,76,199	6,88,528				
Total		26,73,591	26,69,721	Total		26,73,591	26,69,721

As per our report annexed
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn no: 0079345 / 5000065



Thomas Mathai
Partner

Membership No - 052141
Date: 14 February 2022
Place : Bangalore



For Concerns Universe Foundation


Gnana Chitra
Executive Trustee


Vasantha E Samuel
Managing trustee



Concerns Universe Foundation
No.4 Patel Hanumantharayappa Layout, byrathi Cross
Dodda Gubbi post, Bangalore-560077
Local Account
Balance Sheet as on 31.3.2021

Liabilities	Sch	31-03-2021	31-03-2020	Assets	Sch	31-03-2021	31-03-2020
General Fund	1	58,42,341	47,66,142	Fixed Assets	3	3,00,757	2,29,595
Corpus Fund		15,00,000	15,00,000	Current Asset	4	54,75,761	52,76,174
Current Liabilities	2	2,84,078	1,05,855	Current Assets			
				Cash in Hand		21,388	50,623
				Cash at Bank		18,28,513	8,15,605
Total		76,26,419	63,71,997	Total		76,26,419	63,71,997

As per our report annexed
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn no: 007934S / S000065

For Concerns Universe Foundation



Thomas Mathai
Partner
Membership No - 052141
Date: 14 February 2022
Place : Bangalore




Executive Trustee
Gnana Chitra




Managing trustee
Vasantha E Samuel

Annexure 1

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control."
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 entity'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 entity 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 those charged with governance 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.



Auditor's Responsibility 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.

A further description of the auditor's responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditor's report.

For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Registration No: 0079345/S000065

Thomas Mathai
Partner

ICAI Membership No - 052141
UDIN: **22052141ACDPDG4210**



Date: 14 February, 2022
Place: Bangalore

INDEPENDENT AUDITOR'S REPORT

To the Members of the **Concerns Universe Foundation**

Opinion

We have audited the financial statements of **Concerns Universe Foundation-Local Account** which comprise the Balance Sheet at March 31, 2021, Income and Expenditure Account and the Receipts & Payments Account for the year then ended and notes to the financial statements, which have been prepared on the cash basis of accounting, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2021 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the 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 Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India for cash basis of accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



**NOTES TO ACCOUNTS
FOREIGN ACCOUNT
CONCERNS UNIVERSE FOUNDATION**

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31ST MARCH 2021

a) BACKGROUND

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c) REVENUE RECOGNITION

Grant received from the donors are accounted as income in the year of receipt.

For Concerns Universe Foundation,



**Gnana Chitra
Executive Trustee**



**Vasanatha E Samuel
Managing Trustee**

Date: 31 December 2021

Place: Bangalore



Schedule 8 : Expenditure (R&P)

Paticulars	31-03-2021	31-03-2020
CUF Head Office		
Staff Epenses	4,68,484	7,77,361
Maintenance	3,622	-
Administration	1,19,197	-
Rent & Electricity Charges	-	16,336
Staff Welfare	-	12,000
Staff Capacity Building Expenses	-	7,500
Telephone & Internet Charges	-	18,988
Bank Charges	1,673	748
Fundraising collection charges	5,981	-
Concern community college		
Community College-IC funded	6,23,434	-
Staff Epenses	3,51,148	-
Maintenance	12,731	-
Administration	22,275	-
Child Development programme		
Rent	-	91,544
Human Resource	-	8,57,076
Communication Expenses	-	6,940
Staff Epenses	4,37,480	-
Maintenance	1,31,410	82,855
Child development programme	88,167	-
Administration	9,494	-
Community Development Programme		
Community Development Programme exp.	-	3,41,442
Community College Programme Expense	5,08,170	7,89,240
Staff Epenses	-	-
Community programmes	4,631	-
Office expenses	6,863	-
HPM Preparartions	628	-
Suspense	2,15,000	-
IGP-High protein mix		
Staff Epenses	55,692	-
IGP-HPM-IC Funded	2,73,340	-
Total	33,39,419	30,02,030






Schedule 7 : Income (R&P)

Particulars	31-03-2021	31-03-2020
Contributions & Donations		
Grants Receivd	-	22,00,193
Donations-Institutions		
AS OUTREACH	7,49,798	-
India collaboration	19,40,183	-
India share R/C	9,93,069	-
Keto Online	9,207	-
Donations-Individuals		
Donations-Community college	12,408	-
Donations-Child care development	1,692	-
	37,06,357	22,00,193
Other income		
Bank Interest	29,303	3,71,698
	29,303	3,71,698
Current Liabilities		
TDS refund-LC	46,994	28,793
Interest on TDS refund	1,876	1,667
	48,870	30,460
Total	37,84,530	26,02,351



Schedule 1 : General Fund

Particulars	31-03-2021	31-03-2020
General Fund	1,91,98,539	1,98,23,699
Add: Excess of Income over Expenditure/(Excess of Expenditure over Income)	(2,12,909)	(6,26,828)
Total	1,89,85,630	1,91,96,872

Schedule 2 : Current Liability

Particulars	31-03-2021	31-03-2020
Duties & Taxes		
Professional Tax Payment	-	1,200
Sundry Creditors		
Inter Projects Account on a/c of TDS refund in FC bank	56,137	8,934
Total	56,137	10,134

Schedule 4 : Current Assets

Particulars	31-03-2021	31-03-2020
Local Account		
Loans & Advances		
Professional Services	2,250	
TDS receivable	407	407
BWSSB - Deposits	2,43,610	2,43,610
Gas - Deposits	1,850	1,850
Rent Deposits	2,35,000	4,60,000
Advance - Rajendran	50,000	50,000
Rental Deposit payable by LC	2,15,000	-
Total	7,48,117	7,55,867

Prakash E. Samuel
Prakash E. Samuel



Schedule 5 : Income

Particulars	31-03-2021	31-03-2020
Contributions & Donations		
Grants Received	-	22,00,193
Donations-Institutions		
AS OUTREACH	7,49,798	-
India collaboration	19,40,183	-
India share R/C	9,93,069	-
Keto Online	9,207	-
Donations-Individuals		
Donations-Community college	12,408	-
Donations-Child care development	1,692	-
Other income		
Bank Interest	29,303	3,71,698
Total	37,35,660	25,71,891

Schedule 6 : Expenditure

Particulars	31-03-2021	31-03-2020
CUF Head Office		
Staff Expenses	4,68,484	7,78,561
Maintenance	3,622	-
Administration	1,19,197	-
Fundraising collection charges	5,981	-
Rent & Electricity Charges	-	16,336
Staff Welfare	-	12,000
Staff Capacity Building Expenses	-	7,500
Telephone & Internet Charges	-	18,988
Bank Charges	1,673	748
Concerns Community College		
Staff Expenses	3,51,148	-
Maintenance	12,731	-
Administration	22,275	-
Community College-IC funded	6,23,434	-
Child Development programme		
Rent	-	91,544
Human Resource	-	8,57,076
Communication Expenses	-	6,940
Staff Expenses	4,37,480	-
Maintenance	1,31,410	82,855
Child development programme	88,167	-
Administration	9,494	-
Community Development Programme		
Community Development Programme exp.	-	3,41,442
Community College Programme Expense	-	7,89,240
Staff Expenses	5,08,170	-
Community programmes	4,631	-
Office expenses	6,863	-
HPM Preparations	628	-
IGP-High protein mix		
Staff Expenses	55,692	-
IGP-HPM-IC Funded	2,73,340	-
Total	31,24,420	30,03,230

Basant E. Samuel
G. Anand





Schedule 3 : Fixed Assets

FIXED ASSETS	Depreciation Schedule						WDV as on 31.03.2021	
	WDV as on 01.04.2020	ADDITIONS		Deletions	TOTAL	Rate		Depreciation
		1st Half	2nd Half					
Computer & Peripherals	9,028.00	83,000.00	86,480.00	-	1,78,508	40%	54,107	
Furnitures & Fixtures	1,10,647	-	11,670	-	1,22,317	10%	12,232	
Cutting Tables	-	-	14,500	-	14,500	10%	1,450	
Utensils	492	-	-	-	492	15%	74	
Office Equipment	2,958	-	-	-	2,958	15%	444	
Mobile Phone	19,801	-	-	-	19,801	15%	2,970	
Camera	30,724	-	-	-	30,724	15%	4,609	
TVS Scooty	8,781	-	-	-	8,781	15%	1,317	
Printer & Scanner	21,256	-	-	-	21,256	15%	3,188	
Site for child care centre	51,00,087	-	-	-	51,00,087	0%	-	
Building	1,17,71,923	-	-	-	1,17,71,923	5%	5,88,596	
UPS	36,496	-	-	-	36,496	15%	5,474	
Sound system	48,109	-	-	-	48,109	15%	7,216	
Car	7,62,347	-	-	-	7,62,347	15%	1,14,352	
Borewell motor	59,751	-	-	-	59,751	15%	8,963	
HPM Roaster	-	-	36,750	-	36,750	15%	2,756	
Body Massage Bed	-	-	12,980	-	12,980	15%	974	
Facial Steamer	-	-	7,080	-	7,080	15%	531	
Hair Dryer Stand	-	-	1,298	-	1,298	15%	97	
Hairwash Station	-	-	14,160	-	14,160	15%	1,062	
PREETHI MIXER ZODIAC	-	-	7,700	-	7,700	15%	578	
PRESTIGE - COOKER	-	-	3,200	-	3,200	15%	240	
PRESTIGE GAS STOVE	-	-	2,339	-	2,339	15%	175	
PRESTIGE HAND MIXER	-	-	1,598	-	1,598	15%	120	
REFRIGERATOR - WHIRLPOOL	-	-	16,700	-	16,700	15%	1,253	
Salon Trolley	-	-	5,310	-	5,310	15%	398	
SEWING MACHINES	-	-	56,701	-	56,701	15%	4,253	
Single Deck Ovan	-	-	28,320	-	28,320	15%	2,124	
Usha Tailoring machine	-	-	28,000	-	28,000	15%	2,100	
Software	13,280	-	-	-	13,280	15%	1,992	
Cubboard - Sundereshan	-	5,045	-	-	5,045	10%	505	
TOTAL	1,79,95,680	88,045	3,34,786	-	1,84,18,511		8,24,149	
Previous Year	1,81,62,849	28,320	-	-	1,81,91,169		1,95,489	



Concerns Universe Foundation
No.4 Patel Hanumtharayappa Layout, byrathi Cross
Dodda Gubbi post, Bangalore-560077
Foreign Account

Receipts and Payments account for the year ended 31st March 2021

RECEIPTS	PAYMENTS		Sch	31-03-2021	31-03-2020	31-03-2021	31-03-2020
	Sch						
To Opening Balance							
Cash in Hand	342	342				33,39,419	30,02,030
Cash at Bank	4,55,117	5,78,514				4,22,831	28,320
To Income			7			-	50,000
To Other income							
To Current Liabilities							
LC's TDS received							
LC's Interest on TDS received							
To Current Assets							
Loans & Advances							
Inter project							
Staff advance recovered							
Rent Deposit Recovered							
Total							
				44,64,989	35,35,808	44,64,989	35,35,808

As per our report annexed

For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn no: 007934S / 5000065

Thomas Mathai

Thomas Mathai
Partner
Membership No - 052141
Date: 31 December 2021
Place : Bangalore



Chitra Chitra

Executive Trustee



Vasantha E Samuel

Managing trustee
Vasantha E Samuel

For Concerns Universe Foundation

Concerns Universe Foundation
No.4 Patel Hanumantharayappa Layout, byrathi Cross
Dodda Gubbi post, Bangalore-560077
Foreign Account

Income and Expenditure account for the year ended 31st March 2021

EXPENDITURE	Sch	31-03-2021	31-03-2020	INCOME	Sch	31-03-2021	31-03-2020
Expenditure	6	31,24,420	30,03,230	Income	5	37,35,660	25,71,891
Depreciation	3	8,24,149	1,95,489	Excess of Expenditure Over Income		2,12,909	6,26,828
Total		39,48,569	31,98,719	Total		39,48,569	31,98,719

As per our report annexed

For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn no: 007934S / 5000065



Thomas Mathai
Partner

Membership No - 052141
Date: 31 December 2021
Place : Bangalore



For Concerns Universe Foundation



Executive Trustee
Gnana Chitra



Managing trustee
Vasantha E Samuel



Concerns Universe Foundation
No.4 Patel Hanumantharayappa Layout, byrathi Cross
Dodda Gubbi post, Bangalore-560077
Foreign Account

Balance Sheet as on 31.3.2021

Liabilities	Sch	31-03-2021	31-03-2020	Assets	Sch	31-03-2021	31-03-2020
General Fund	1	1,89,85,630	1,91,96,872	Fixed Assets	3	1,75,94,362	1,79,95,680
Current Liability	2	56,137	10,134	Current Asset	4	7,48,117	7,55,867
				Current Assets			
				Cash in Hand		5,385	342
				Cash at Bank		6,93,902	4,55,117
Total		1,90,41,767	1,92,07,006	Total		1,90,41,767	1,92,07,006


As per our report annexed
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn no: 0079345/S000065

For Concerns Universe Foundation



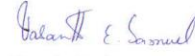
Thomas Mathai
Partner
Membership No - 052141
Date: 31 December 2021
Place : Bangalore





Executive Trustee
Gnana Chitra





Managing trustee
Vasantha E Samuel

Annexure 1

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control."
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 entity'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 entity 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 those charged with governance 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.



Auditor's Responsibility 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.

A further description of the auditor's responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditor's report.

For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Registration No. 007934S/S000065



Thomas Mathai
Partner

ICAI Membership No. 052141
UDIN: 21052141AAAACA9960



Place: Bangalore
Date: 31 December 2021

INDEPENDENT AUDITOR'S REPORT

To the Members of the **Concerns Universe Foundation**

Opinion

We have audited the financial statements of **Concerns Universe Foundation-Foreign Account** which comprise the Balance Sheet at March 31, 2021, Income and Expenditure Account and the Receipts & Payments Account for the year then ended and notes to the financial statements, which have been prepared on the cash basis of accounting, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2021 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the 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 Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India for cash basis of accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



**NOTES TO ACCOUNTS
CONSOLIDATED ACCOUNT
CONCERNS UNIVERSE FOUNDATION**

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31ST MARCH 2021

a) BACKGROUND

Concerns Universe Foundation ("the Trust") is a Charitable Organization registered as a Trust with its registered office in Bangalore and carries out various activities. The Trust's main objectives are fostering Education, Health and Environmental Concerns, Public Utilities, Community Development and Organizational Concerns.

The Trust has been registered under Section 12AA in the status of charitable trust under the Income Tax Act, 1961, having registration number DIT(E)/12A/Vol.I/C-581/W-1/03-04 dated 19/04/2003.

It is also registered under Section 80G(5)(vi) of the Income Tax Act, 1961 with registration number DIT(E)BLR/80G(R)/715 / AAAAC1523H/ITO(E)-1/Vol 2009-10 and all donations made to the organization are deductible under Section 80G(2)(a)(iv) r.w.s. 80G(5)(vi) of the Income Tax Act, 1961.

The Trust is registered under the Foreign Contribution (Amendment) Act, 2010 with its nature as social having Registration Number 094421129 dated 21st October 2004.

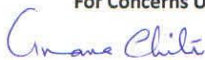
b) METHOD OF ACCOUNTING

Concerns Universe Foundation is a registered Trust is not carrying on commercial, industrial or business activities and therefore, Accounting Standards issued by the Institute of Chartered Accountants of India are not applicable. It is the policy of Concerns Universe Foundation to prepare the financial statements on the cash receipts and disbursements basis. On this basis, revenue and related assets are recognized when received and not when earned, and expenses are recognized when paid and not when obligation is incurred.

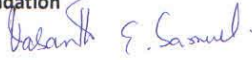
c) REVENUE RECOGNITION

Grant received from the donors are accounted as income in the year of receipt.

For Concerns Universe Foundation



**Gnana Chitra
Executive Trustee**



**Vasanatha E Samuel
Managing Trustee**

Date: 14 February 2022

Place: Bangalore



Indirect Expenses		
Operational Expenses	3,28,724	-
Foreign Account		
CUF Head Office		
Staff Epenses	4,68,484	-
Maintenance	3,622	-
Administration	1,19,197	-
Concerns Community College		
Staff Epenses	3,51,148	-
Maintenance	12,731	-
Administration	22,675	-
Child Development programme		
Rent	-	91,544
Human Resource	-	8,57,076
Communication Expenses	-	6,940
Staff Epenses	4,37,480	-
Maintenance	1,31,410	82,855
Child development programme	88,167	-
Administration	9,987	-
Community Development Programme		
Community Development Programme exp.	-	3,41,442
Community College Programme Expense	5,08,170	7,89,240
Staff Epenses	-	-
Community programmes	4,631	-
Office expenses	6,863	-
HPM Preparartions	628	-
IGP-High protein mix		
Staff Epenses	55,692	-
Administration Expenses		
Salaries, Remuneration & Honararium		7,77,361
Rent & Electricity Charges		16,336
Staff Welfare		12,000
Staff Capacity Building Expenses		7,500
Telephone & Internet Charges		18,988
Bank Charges	1,673	748
India Collaboration		
Community College-IC funded	6,23,434	-
IGP-HPM-IC Funded	2,73,340	-
Danamojo India Pvt Ltd	5,981	-
Total	44,43,692	49,72,096



*Concns Child
Balant E. Samuel*



Schedule 8 : Expenditure (R&P)

Paticulars	31-03-2021	31-03-2020
Local Account		
Child Care Centre Programme(All Centres)		
Nutrition Inputs and High Protein Mix	-	1,48,611
Human Resource-Teachers	-	1,81,898
Study Material	-	82,488
Special Programmes	-	12,960
Teachers local travel	-	33,819
Communication	-	9,851
Child Care Centre Maintenance	-	71,691
Community Development Programme		
Staff Expenses	2,54,820	-
Office Expenses	4,310	-
HPM Cost of preparation	5,037	-
Community Programme Expenses	1,32,700	2,61,544
Medical Support	-	10,000
Community College Programme Expense	-	3,72,370
Vocational Training Programmes	-	1,53,846
Child Development Programmes		
Staff Expenses	2,77,877	-
Child development programmes	3,912	-
Mintenance	77,458	-
Administration-Child care centres	11,799	-
Concerns Community College		
Staff Expenses	1,70,700	-
Mintenance	12,030	-
Administration	25,651	-
Community College	1,064	-
IGP-HPM		
Staff Expenses	9,040	-
Mintenance	-	-
Administration	512	-
Administration Expenses		
Salaries, Remuneration and Honarium	-	3,01,538
Electricity and water charges	-	23,181
Conveyance and Travel expenses	-	17,867
Establishment of Library	-	2,380
Telephone, Postage and courier	-	31,455
Printing and Stationery	-	10,165
computer maintenance	-	31,399
Office expenses and Board meeting expenses	-	12,199
Professional Tax Piad	-	84,000
Staff capacity building expenses	-	3,905
Professional charges & audit fee	-	47,220
Repairs and maintenance	-	8,311
Hospitality	-	11,359
License fee paid	-	32,292
Insurance	-	6,887
Bank charges	1,373	2,789
Dana Mojo service charges	463	-
Fund raising programme expenses	-	4,041
Miscellaneous expense	910	-


 Anura Ch...
 Sabartha E. Samuel.


Schedule 7 : Income (R&P)

Particulars	31-03-2021	31-03-2020
Local Account		
Contributions & Donations		
Donations-Institutions	12,47,902	-
Donations-Individuals	9,16,869	-
Grants received-Vatsalya Trust	-	2,81,600
Donations and Contributions	89,110	7,56,616
Income Incidental to objectives		
Sale of high protein mix	2,900	20,650
fee collection	-	7,66,410
Fee-Child Care	30,640	-
Fee-Community College	65,700	-
training income received	-	15,890
sale of scrap	3,000	29,390
Interest On bank account	13,451	7,97,498
Interest on IT refund	-	1,667
Advance from staff	-	34,894
TDS refund from IT Department	-	30,373
Rental Deposit (FC's by LC)	2,15,000	
Foreign Account		
Contributions & Donations		
Grants Receivd	-	22,00,193
Donations-Institutions		
AS OUTREACH	7,49,798	-
India collaboration	19,40,183	-
India share R/C	9,93,069	-
Keto Online	9,207	-
Donations-Individuals		
Donations-Community college	12,408	-
Donations-Child care development	1,692	-
Statutory Income	48,870	-
Bank Interest	29,303	3,71,698
Total	63,69,102	53,06,879



Signature
Balant E. Samuel



Child Development programme		
Rent	-	91,544
Human Resource	-	8,57,076
Communication Expenses	-	6,940
Staff Epenses	4,37,480	-
Maintenance	1,31,410	82,855
Child development programme	88,167	-
Administration	9,494	-
Community Development Programme		
Community Development Programme exp.	-	3,41,442
Community College Programme Expense	5,08,170	7,89,240
Staff Epenses	-	-
Community programmes	4,631	-
Office expenses	6,863	-
HPM Preparations	628	-
IGP-High protein mix		
Staff Epenses	55,692	-
Administration Expenses		
Salaries, Remuneration & Honararium		7,78,561
Rent & Electricity Charges		16,336
Staff Welfare		12,000
Staff Capacity Building Expenses		7,500
Telephone & Internet Charges		18,988
Bank Charges	1,673	748
India Collaboration		
Community College-IC funded	6,23,434	-
IGP-HPM-IC Funded	2,73,340	-
Danamojo India Pvt Ltd	5,981	-
Total	46,45,874	49,73,296

Schedule 7 : Cash and bank balance

Particulars	31-03-2021	31-03-2020
LOCAL		
Cash	21,388	50,623
Bank	18,28,513	8,15,605
FOREIGN		
Cash	5,385	342
Bank	6,93,902	4,55,117
Total	25,49,188	13,21,687



Grass Chitra
Darshini E. Samuel



Schedule 6 : Expenditure

Particulars	31-03-2021	31-03-2020
Local Account		
Child Care Centre Programme(All Centres)		
Nutrition Inputs and High Protein Mix	-	1,48,611
Human Resource-Teachers	-	1,81,898
Study Material	-	82,488
Special Programmes	-	12,960
Teachers local travel	-	33,819
Communication	-	9,851
Child Care Centre Maintenance	-	71,691
Community Development Programme		
Staff Expenses	2,56,176	-
Office Expenses	9,229	-
HPM Cost of preparation	14,558	-
Community Programme Expenses	1,39,190	2,61,544
Medical Support	-	10,000
Community College Programme Expense	-	3,72,370
Vocational Training Programmes	-	1,53,846
Child Development Programmes		
Staff Expenses	2,87,068	-
Child development programmes	35,698	-
Mintenance	80,565	-
Administration-Child care centres	18,655	-
Concerns Community College		
Staff Expenses	1,73,590	-
Mintenance	12,030	-
Administration	28,861	-
Community College	1,413	-
IGP-HPM		
Staff Expenses	9,040	-
Mintenance	1,200	-
Administration	1,112	-
Administration Expenses		
Salaries, Remuneration and Honarium	-	3,01,538
Electricity and water charges	-	23,181
Conveyance and Travel expenses	-	17,867
Establishment of Library	-	2,380
Telephone, Postage and courier	-	31,455
Printing and Stationery	-	10,165
computer maintenance	-	31,399
Office expenses and Board meeting expenses	-	12,199
Professional Tax Paid	-	84,000
Staff capacity building expenses	-	3,905
Professional charges & audit fee	-	47,220
Repairs and maintenance	-	8,311
Hospitality	-	11,359
License fee paid	-	32,292
Insurance	-	6,887
Bank charges	1,373	2,789
Dana Mojo service charges	463	-
Fund raising programme expenses	-	4,041
Miscellaneous expense	906	-
Indirect Expenses		
Operational Expenses	4,07,599	-
Receivable write off	42,728	-
Foreign Account		
CUF Head Office		
Staff Epenses	4,68,484	-
Maintenance	3,622	-
Administration	1,19,197	-
Concerns Community College		
Staff Epenses	3,51,148	-
Maintenance	12,731	-
Administration	22,275	-



Samuel
Harath E. Samuel



Schedule 5 : Income

Particulars	31-03-2021	31-03-2020
Local Account		
Contributions & Donations		
Donations-Institutions	12,47,902	-
Donations-Individuals	9,24,107	-
Grants received-Vatsalya Trust	-	2,81,600
Donations and Contributions	89,110	7,56,616
Income incidental to objectives		
Sale of high protein mix	2,900	20,650
fee collection	-	7,66,410
Fee-Child Care	30,640	-
Fee-Community College	65,700	-
training income received	-	15,890
sale of scrap	3,000	29,390
Interest On bank account	13,451	-
Interest on FD	2,96,572	7,97,498
Interest on IT refund	1,876	1,667
Foreign Account		
Contributions & Donations		
Grants Receivd	-	22,00,193
Donations-Institutions		
AS OUTREACH	7,49,798	-
India collaboration	19,40,183	-
India share R/C	9,93,069	-
Keto Online	9,207	-
Donations-Individuals		
Donations-Community college	12,408	-
Donations-Child care development	1,692	-
Other Income		
Bank Interest	29,303	3,71,698
Total	64,10,918	52,41,612



*Grants Child
Ananth G. Sankar*



Schedule 1 : General Fund

Particulars	31-03-2021	31-03-2020
Opening Balance	2,39,63,013	2,39,03,240
Add: Excess of Income over Expenditure/(Excess of Expenditure over Income)	8,64,957	61,700
Less: TDS Interest Accounted earlier	-	(1,927)
Total	2,48,27,970	2,39,63,013

Schedule 2 : Current Liabilities

Particulars	31-03-2021	31-03-2020
Local Account		
Duties & Taxes		
Professional Tax	1,200	-
Professional Services	7,800	-
TDS - 94C - Contracts	360	-
Sundry Creditors		
Loan from Trustee	71,288	71,288
Program Advance	34,567	34,567
Ruth M	10,000	-
Foreign Account		
Duties & Taxes		
Professional Tax Payment	-	1,200
Sundry Creditors		
Inter Projects Account	-	8,934
Total	1,25,215	1,15,989

Schedule 4 : Current Asset

Particulars	31-03-2021	31-03-2020
Local Account		
Deposit		
Fixed Deposit	53,60,422	50,86,429
Loans & Advances		
Rent - Deposit	61,100	61,100
TDS Receivable	54,239	1,21,378
Interest Brance A/c	-	7,267
Foreign Account		
Loans & Advances		
Professional Services	2,250	
TDS receivable	407	407
BWSSB - Deposits	2,43,610	2,43,610
Gas - Deposits	1,850	1,850
Rent Deposits	2,35,000	4,60,000
Advance - Rajendran	50,000	50,000
Total	60,08,878	60,32,041



*Grana Chils
Savanth & Samuel*



Schedule 3 : Fixed Assets
FOREIGN ACCOUNT

FIXED ASSETS	Depreciation Schedule						TOTAL	Rate	Depreciation	WDV as on 31.03.2021
	WDV as on 01.04.2020		ADDITIONS		Deletions					
	1st Half	2nd Half	1st Half	2nd Half	1st Half	2nd Half				
Computer & Peripherals	9,028.00	83,000.00	86,480.00	-	-	-	40%	54,107	1,24,401	
Furniture & Fixtures	1,10,647	-	11,670	-	-	-	10%	12,232	1,10,085	
Cutting Tables	-	14,500	-	-	-	-	10%	1,450	13,050	
Utensils	492	-	-	-	-	-	15%	74	418	
Office Equipment	2,958	-	-	-	-	-	15%	444	2,514	
Mobile Phone	19,801	-	-	-	-	-	15%	2,970	16,831	
Camera	30,724	-	-	-	-	-	15%	4,609	26,115	
TVS Scooty	8,781	-	-	-	-	-	15%	1,317	7,464	
Printer & Scanner	21,256	-	-	-	-	-	0%	-	21,256	
Site for child care centre	51,00,087	-	-	-	-	-	15%	3,188	18,068	
Building	1,17,71,923	-	-	-	-	-	5%	5,88,596	51,00,087	
UPS	36,496	-	-	-	-	-	15%	5,474	31,022	
Sound system	48,109	-	-	-	-	-	15%	7,216	40,893	
Car	7,62,347	-	-	-	-	-	15%	1,14,352	6,47,995	
Borewell motor	59,751	-	-	-	-	-	15%	8,963	50,788	
HPM Roaster	36,750	-	36,750	-	-	-	15%	2,756	33,994	
Body Massage Bed	12,980	-	12,980	-	-	-	15%	1,947	11,033	
Facial Steamer	7,080	-	7,080	-	-	-	15%	1,062	6,018	
Hair Dryer Stand	1,298	-	1,298	-	-	-	15%	195	1,103	
Hairwash Station	14,160	-	14,160	-	-	-	15%	2,124	12,036	
PREETHI MIXER ZODIAC	7,700	-	7,700	-	-	-	15%	1,155	6,545	
PRESTIGE - COOKER	3,200	-	3,200	-	-	-	15%	480	2,720	
PRESTIGE GAS STOVE	2,339	-	2,339	-	-	-	15%	351	2,088	
PRESTIGE HAND MIXER	1,598	-	1,598	-	-	-	15%	240	1,358	
REFRIGERATOR - WHIRLPOOL	16,700	-	16,700	-	-	-	15%	2,505	14,195	
Salon Trolley	5,310	-	5,310	-	-	-	15%	797	4,513	
SEWING MACHINES	56,701	-	56,701	-	-	-	15%	8,505	48,196	
Single Deck Oven	38,520	-	38,520	-	-	-	15%	5,778	32,742	
Usha Tailor	28,000	-	28,000	-	-	-	15%	4,200	23,800	
Software	13,280	-	13,280	-	-	-	15%	1,992	11,288	
Cubboard - Sundereshan	-	5,045	-	-	-	-	10%	505	4,541	
TOTAL	1,79,95,680	88,045	3,34,786	-	-	-		8,24,149	1,75,84,362	
Previous Year	1,81,02,849	28,520	-	-	-	-		1,95,489	1,79,05,680	

LOCAL ACCOUNT

FIXED ASSETS	Depreciation Schedule						TOTAL	Rate	Depreciation	WDV as on 31.03.2021
	WDV as on 01.04.2020		ADDITIONS		Deletions					
	1st Half	2nd Half	1st Half	2nd Half	1st Half	2nd Half				
Furniture & Fixtures	52,998	-	-	-	-	-	10%	5,300	47,698	
Utensils	790	-	-	-	-	-	15%	119	672	
Office Equipment	2,230	-	-	-	-	-	15%	335	1,896	
Mobile Phone	382	-	-	-	-	-	15%	57	325	
Camera	191	-	-	-	-	-	15%	29	162	
Printer & Scanner	2,700	-	-	-	-	-	15%	405	2,295	
Building in Process	1,46,915	-	-	-	-	-	5%	7,346	1,54,261	
Black Boards & Projection screens	23,389	-	-	-	-	-	15%	3,508	19,881	
Flour Mill Machinery	-	-	1,47,100	-	-	-	40%	58,840	88,260	
TOTAL	2,29,595	-	1,47,100	-	-	-		75,958	3,00,757	
Previous Year	1,84,517	56,205	-	-	-	-		11,127	2,29,595	



Amara Chit
Salant E. Samuel



Schedule 3 : Fixed Assets
Local Account

FIXED ASSETS	Depreciation Schedule			TOTAL	Rate	Depreciation	WDV as on 31.03.2021
	WDV as on 01.04.2020	ADDITIONS 1st Half	Deletions 1st Half				
Furniture & Fixtures	52,998	-	-	52,998	10%	5,300	47,698
Utensils	790	-	-	790	15%	119	672
Office Equipment	2,230	-	-	2,230	15%	335	1,896
Mobile Phone	382	-	-	382	15%	57	325
Camera	191	-	-	191	15%	29	162
Printer & Scanner	2,700	-	-	2,700	15%	405	2,295
Building in Process	1,46,915	-	-	1,46,915	5%	7,346	1,39,569
Black Boards & Projection screens	23,389	-	-	23,389	15%	3,508	19,881
Flour Mill Machinery	-	1,47,100	-	1,47,100	40%	58,840	88,260
TOTAL	2,29,595	-	1,47,100	3,76,695		75,938	3,00,757
Previous Year	1,84,517	56,205	-	2,40,722		11,127	2,29,595

Schedule 3 : Fixed Assets

FIXED ASSETS	Depreciation Schedule			TOTAL	Rate	Depreciation	WDV as on 31.03.2021
	WDV as on 01.04.2020	ADDITIONS 1st Half	Deletions 1st Half				
Computer & Peripherals	9,028.00	83,000.00	-	92,028.00	40%	37,85.508	1,24,401
Furniture & Fixtures	1,10,647	-	11,670	1,22,317	10%	12,232	1,10,085
Cutting Tables	-	-	16,500	16,500	10%	1,650	14,850
Utensils	492	-	-	492	15%	74	418
Office Equipment	2,958	-	-	2,958	15%	444	2,514
Mobile Phone	19,801	-	-	19,801	15%	2,970	16,831
Camera	30,724	-	-	30,724	15%	4,609	26,115
TV-Scanner	3,761	-	-	3,761	15%	564	3,197
Printer & Scanner	21,256	-	-	21,256	15%	3,188	18,068
Site for child care centre	51,00,087	-	-	51,00,087	0%	-	51,00,087
Building	1,17,71,923	-	-	1,17,71,923	5%	5,88,596	1,11,83,327
UPS	36,496	-	-	36,496	15%	5,474	31,022
Sound system	48,109	-	-	48,109	15%	7,216	40,893
Car	7,62,347	-	-	7,62,347	15%	1,14,352	6,47,995
Borewell motor	59,751	-	-	59,751	15%	8,963	50,788
HPM Roaster	-	36,750	-	36,750	15%	2,756	33,994
Body Massage Bed	-	12,980	-	12,980	15%	1,947	11,033
Facial Steamer	-	7,080	-	7,080	15%	974	6,106
Hair Dryer Stand	-	1,298	-	1,298	15%	195	1,103
Hairwash Station	-	14,160	-	14,160	15%	2,124	12,036
PREETHI MIXER ZODIAC	-	7,700	-	7,700	15%	1,155	6,545
PRESTIGE - COOKER	-	3,200	-	3,200	15%	480	2,720
PRESTIGE GAS STOVE	-	2,339	-	2,339	15%	351	1,988
PRESTIGE HAND MIXER	-	1,598	-	1,598	15%	239	1,359
REFRIGERATOR - WHIRLPOOL	-	16,700	-	16,700	15%	2,505	14,195
Sakon Trolley	-	5,310	-	5,310	15%	796	4,514
SEWING MACHINES	-	56,701	-	56,701	15%	8,505	48,196
Single Deck Oven	-	28,320	-	28,320	15%	4,248	24,072
Usha Tailoring machine	-	28,000	-	28,000	15%	4,200	23,800
Software	13,280	-	-	13,280	15%	1,992	11,288
Cubboard - Sundereshan	-	5,045	-	5,045	10%	505	4,541
TOTAL	1,79,95,680	88,045	-	1,81,62,849		8,24,149	1,75,94,622
Previous Year	1,81,62,849	78,320	-	1,81,91,169		1,95,489	1,79,95,680



Chama Chila
Basant E. Samuel



Concerns Universe Foundation
 No.4 Patel Hanumantharayappa Layout, byrathi Cross
 Dodda Gubbi post, Bangalore-560077
 Consolidated Account

Receipts and Payments account for the year ended 31st March 2021

RECEIPTS	Sch	31-03-2021	31-03-2020	PAYMENTS	Sch	31-03-2021	31-03-2020
To Opening Balance				By Expenditure	8	44,43,692	49,72,096
Cash in Hand		50,965	5,281	By Fixed Assets	3	5,69,931	84,525
Cash at Bank		12,70,722	15,47,677	By Advance-Rajendran		-	50,000
To Income	7	63,69,102	53,06,879	By Current Liabilities		5,01,189	
To Current Liabilities		4,24,111	-	By Current Asset		3,45,239	8,16,591
To Current Assets		5,02,294	3,85,061	By Closing Balance		21,008	50,965
				Cash in Hand		27,36,135	12,70,722
Total		86,17,194	72,44,899	Total		86,17,194	72,44,899

As per our report annexed

For Simon Rodrigues & Associates LLP
 Chartered Accountants
 Firm Regn no: 0079345/5000065

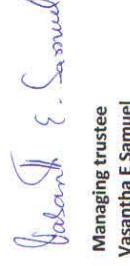

 Thomas Mathai
 Partner

Membership No - 052141
 Date: 14 February 2022
 Place : Bangalore



For Concerns Universe Foundation


 Gnana Chitra
 Executive Trustee


 Vasanth E Samuel
 Managing trustee



Concerns Universe Foundation
No.4 Patel Hanumantharayappa Layout, byrathi Cross
Doddda Gubbi post, Bangalore-560077

Income and Expenditure account for the year ended 31st March 2021
Consolidated Account

EXPENDITURE	Sch	31-03-2021	31-03-2020	INCOME	Sch	31-03-2021	31-03-2020
Expenditure	6	46,45,874	49,73,296	Income	5	64,10,918	52,41,612
Depreciation	3	9,00,087	2,06,616				
Excess of Income Over Expenditure / (Excess of Expenditure over Income)		8,64,957	61,701				
Total		64,10,918	52,41,612	Total		64,10,918	52,41,612

As per our report annexed

For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn no: 0079345/S000065

Thomas Mathai
Thomas Mathai
Partner

Membership No - 052141
Date: 14 February 2022
Place : Bangalore

For Concerns Universe Foundation

Gnana Chitra
Gnana Chitra
Executive Trustee

Vasanth E Samuel
Managing trustee
Vasanth E Samuel



Concerns Univese Foundation
 No.4 Patel Hanumantharayappa Layout, byrathi Cross
 Dodda Gubbi post, Bangalore-560077
 Consolidated account
 Balance Sheet as on 31.3.2021

Liabilities	Sch	31-03-2021	31-03-2020	Assets	Sch	31-03-2021	31-03-2020
General Fund	1	2,48,27,971	2,39,63,014	Fixed Assets	3	1,78,95,119	1,82,25,275
Corpus Fund		15,00,000	15,00,000	Current Asset	4	60,08,878	60,32,041
Current Liabilities	2	1,25,215	1,15,989	Current Assets			
				Cash in Hand		26,773	50,965
				Cash at Bank		25,22,415	12,70,722
Total		2,64,53,186	2,55,79,003	Total		2,64,53,186	2,55,79,003

As per our report annexed

For Simon Rodrigues & Associates LLP
 Chartered Accountants
 Firm Regn no: 0079345/S000065



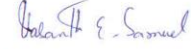
Thomas Mathai
 Partner
 Membership No - 052141
 Date: 14 February 2022
 Place : Bangalore



For Concerns Universe Foundation



Executive Trustee
 Gnana Chitra

Managing trustee
 Vasantha E Samuel

Annexure 1

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control."
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 entity'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 entity 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 those charged with governance 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.



Auditor's Responsibility 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.

A further description of the auditor's responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditor's report.

For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Registration No: 0079345/S000065

Thomas Mathai
Partner
ICAI Membership No - 052141

Date: 14 February, 2022
Place: Bangalore

UDIN: **22052141ACDNBX6810**



INDEPENDENT AUDITOR'S REPORT

To the Members of the **Concerns Universe Foundation**

Opinion

We have audited the financial statements of **Concerns Universe Foundation-Consolidated Account** which comprise the Balance Sheet at March 31, 2021, Income and Expenditure Account and the Receipts & Payments Account for the year then ended and notes to the financial statements, which have been prepared on the cash basis of accounting, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2021 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the 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 Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India for cash basis of accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

