

Simon

Rodrigues &

Associates LLP

CHARTERED ACCOUNTANTS



## INDEPENDENT AUDITORS' REPORT

To the trustees 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, 2023, Income and Expenditure Account and the Receipts & Payments Account for the year then ended and notes to the financial statements, which have been prepared significantly 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, 2023, of its financial performance for the year and receipt and payments 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 Auditors' 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.



***Auditors' 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 bases of these financial statements.

A further description of the auditors' 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.

Place: Bangalore  
Date: 30<sup>th</sup> October, 2023



For Simon Rodrigues & Associates LLP  
Chartered Accountants  
FRN: 007934S/S000065

Thomas Mathai  
Partner  
Membership No. 052141  
UDIN: **23052141BGXQVZ3736**

## 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.



**Concerns Universe Foundation**  
**CONSOLIDATED**  
**Balance Sheet as at March 31, 2023**

Amount in Rs.

Particulars	Note	31 March 2023	31 March 2022
<b>I Sources of Funds</b>			
<b>1 NPO Funds</b>	3		
(a) Unrestricted Funds		2,35,74,737	2,47,31,626
(b) Restricted Funds		15,00,000	15,00,000
		<b>2,50,74,737</b>	<b>2,62,31,626</b>
<b>2 Non-current liabilities</b>			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
		-	-
<b>3 Current liabilities</b>			
(a) Short-term borrowings		-	-
(b) Payables	4	20,422	96,344
(c) Other current liabilities	5	86,206	91,505
(d) Short-term provisions		-	-
		1,06,628	1,87,849
<b>Total</b>		<b>2,51,81,365</b>	<b>2,64,19,474</b>
<b>II Application of Funds</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible assets	6		
(i) Property, Plant and Equipment		1,63,97,255	1,71,33,665
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments	7	48,32,795	43,14,980
(c) Long Term Loans and Advances	8	50,000	50,000
(d) Other non-current assets	9	6,11,260	5,48,260
		2,18,91,310	2,20,46,905
<b>2 Current assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances	10	29,52,795	42,24,821
(e) Short Term Loans and Advances		-	-
(f) Other current assets	11	3,37,260	1,47,748
		32,90,055	43,72,569
<b>Total</b>		<b>2,51,81,365</b>	<b>2,64,19,474</b>
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

As per our report of even date attached

For Simon Rodrigues & Associates LLP

Chartered Accountants

Firm Regn No 007934S/S000065

*Thomas Mathai*  
Thomas Mathai  
Partner

Membership No. 052141



For Concerns Universe Foundation

*Gnana Chitra*  
Gnana Chitra  
Executive Trustee

*Vasantha E. Samuel*  
Vasantha E Samuel  
Managing Trustee



Date : 30 October, 2023

Place : Bangalore

**Concerns Universe Foundation**  
**CONSOLIDATED**  
**Income and Expenditure for the year ended March 31, 2023**

Amount in Rs.

	Particulars	Note	FY 2022-23			FY 2021-22		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	<b>Income</b>							
(a)	Donations and Grants		51,43,586	-	51,43,586	70,25,559	-	70,25,559
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	<b>Other income</b>	12	3,29,505	-	3,29,505	5,87,628	-	5,87,628
III	<b>Total Income (I+II)</b>		<b>54,73,091</b>	<b>-</b>	<b>54,73,091</b>	<b>76,13,187</b>	<b>-</b>	<b>76,13,187</b>
IV	<b>Expenses:</b>							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	13	37,84,044	-	37,84,044	26,61,546	-	26,61,546
(d)	Finance costs		-	-	-	-	-	-
(e)	Depreciation and amortization expense	14	7,34,654	-	7,34,654	8,41,904	-	8,41,904
(f)	Other expenses	15	12,75,096	-	12,75,096	12,49,080	-	12,49,080
(g)	Programme expenses	16	8,23,247	-	8,23,247	29,57,003	-	29,57,003
(h)	Miscellaneous Expenses	17	12,938	-	12,938	-	-	-
	<b>Total expenses</b>		<b>66,29,979</b>	<b>-</b>	<b>66,29,979</b>	<b>77,09,533</b>	<b>-</b>	<b>77,09,533</b>
V	<b>Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)</b>		(11,56,889)	-	(11,56,889)	(96,346)	-	(96,346)
VI	Exceptional items		-	-	-	-	-	-
VII	<b>Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>		(11,56,889)	-	(11,56,889)	(96,346)	-	(96,346)
VIII	Extraordinary Items		-	-	-	-	-	-
IX	<b>Excess of Income over Expenditure for the year (VII-VIII)</b>		(11,56,889)	-	(11,56,889)	(96,346)	-	(96,346)
	<b>Appropriations Transfer to funds</b>							
	<b>Transfer from funds</b>							
	<b>Balance transferred to General Fund</b>		(11,56,889)	-	(11,56,889)	(96,346)	-	(96,346)
	The accompanying notes are an integral part of the financial statements							

As per our report of even date attached  
For Simon Rodrigues & Associates LLP  
Chartered Accountants  
Firm Regn No 007934S/S000065

Thomas Mathai  
Partner  
Membership No. 052141



For Concerns Universe Foundation

Gnana Chitra  
Executive Trustee

Vasanth E Samuel  
Managing Trustee

Date : 30 October, 2023  
Place : Bangalore



**Concerns Universe Foundation**  
**CONSOLIDATED**  
**Receipts & Payments For The Year Ended 31st March 2023**

		Amount in Rs.	
Particulars	FY 2022-23	FY 2021-22	
<b>A. Opening Balance</b>			
Cash and bank balances	42,23,486	25,45,651	
<b>B. Income Received During the Year</b>			
I Donations and Grants	51,43,586	70,25,559	
II Fees from Rendering of Services	-	-	
III Sale of Goods	-	-	
IV Other income	1,09,722	3,28,044	
<b>Total Income Received During the Year</b>	<b>52,53,308</b>	<b>73,53,603</b>	
<b>C. Other Receipts:</b>			
I Fixed Deposit redemption	5,23,345	30,31,095	
II Sale of Flour Mill Machinery	52,956	-	
<b>Total (A+B+C)</b>	<b>1,00,53,095</b>	<b>1,29,30,349</b>	
<b>D. Expenses Paid During the Year</b>			
I Material Purchased	-	-	
II Donations/contributions paid	-	-	
III Employee benefits expense	38,70,957	26,61,546	
IV Finance costs	-	-	
V Fixed Assets Purchased During the Year	51,200	80,450	
VI Other expenses	12,80,292	12,23,223	
VII Programme expenses	8,23,247	26,44,042	
VIII Miscellaneous Expenses	12,938	-	
<b>Total expenses</b>	<b>60,38,634</b>	<b>66,09,261</b>	
<b>E. Other Payments:</b>			
I Advance paid	-	34,567	
II Fixed Deposit investment	10,00,000	20,00,000	
III Security deposits	13,000	61,700	
IV Rental Deposits	50,000	-	
V Imprest Cash paid	-	1,335	
	10,63,000	20,97,602	
<b>F. Closing Balance</b>			
Cash and bank balances	29,51,461	42,23,486	
<b>Total (D+E+F)</b>	<b>1,00,53,095</b>	<b>1,29,30,349</b>	

As per our report of even date attached

For Simon Rodrigues & Associates LLP

Chartered Accountants

Firm Regn No 007934S/S000065

Thomas Mathai

Partner

Membership No. 052141



For Concerns Universe Foundation

Gnana Chitra

Executive Trustee

Vasanth E Samuel

Managing Trustee

*Gnana Chitra Vasanth E Samuel*

Date : 30 October, 2023

Place : Bangalore



**Concerns Universe Foundation**

**CONSOLIDATED**

**Notes forming part of the Financial Statements for the year ended 31st March, 2023**

**Note - 1 Brief about the entity**

-> Concerns Universe Foundation (CUF) is a trust registered under Karnataka Indian Trust Act, 1882 on 11-07-2001 with its registration no. IV/122/23-38/100/2001-2002 to carry out various activities which are elaborated below:

-> **The broad approaches employed across all locations for the programme are:**

The broad approaches employed by trust are:

**A. EDUCATION**

1. To establish, maintain, run, develop, improve, extend, grant, donate for and to aid in the establishment, maintenance, Improvement and extension of all forms of educational institution Imparting formal and non-formal education; including schools, vocational training centers, professional studies, research centers also hostels and the such for students pursuing their studies and to those otherwise challenged also.
2. To institute studentship, scholarships, stipends, medals, prizes etc., to help and encourage deserving students and to provide monetary support to students scholars and teachers for pursuing their education.
3. To organise, conduct and assist in the organising and conducting of lectures, seminars, workshops and symposiums on arts, science, agriculture, commerce management, leadership and such other subjects of general and academic interest to people.
4. To do all that is necessary, and incidental for the purpose of achieving the objectives above.

**B. HEALTH AND ENVIRONMENTAL CONCERNS**

1. To establish maintain, run, develop, improve, extend, grant, date and to aid in the establishment, maintenance, running, development improvement and extension of all forms of hospitals, clinics, dispensaries, medical laboratories, research units with special emphasis on both modern and traditional health systems.
2. To organise, to operationalise and to sit in the organisation of health clinic and medical camps whenever and whenever necessary.
3. To launch educational campaign and demonstrations in order to bring about better civic sense and health behavior among the citizenry and medical camps also to propagate, preserve and promote mental sanitation and ecological balance.
4. To all that is necessary and incidental to the purpose of achieving the objectives above.

>The Trust has registration under 01-Sub clause (i) of clause (ac) of sub-section (1) of section 12A "Amended Section 12AB" of the Income Tax Act, 1961 AAAAC1523HE20161 dated 23-09-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27 (Earlier Registered under Section 12AA which was valid till Assessment Year 2021-22 is with Reg DIT(E)/BLR/80G(R)/715/AAAAC1523H/ITO(E)-1/Vol 2009-2010 w.e.f from AY 2010-2011 in status of wholly Charitable Trust).

> The Trust has registration under 11 Clause (i) of first proviso to sub-section (5) of Section 80G, of the Income Tax Act, 1961 with unique registration number AAAAC1523HF20219 dated 23-09-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27 (Earlier Registered under Section 80G which was valid till Assessment Year 2021-22 is with Reg no. DIT(E)/BLR/80G(R)/715/AAAAC1523H/ITO(E)-1/Vol 2009-2010 w.e.f from AY 2010-2011).



*Chandana Chit* *Jasanth E. Samuel*



Concerns Universe Foundation  
CONSOLIDATED  
Notes forming part of the Financial Statements for the year ended 31st March, 2023

**Note - 2 Significant Accounting Policies**

**a. Basis of Preparation of Financial Statements:**

Concerns Universe Foundation (CUF) is a registered trust 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 disbursement basis except for payroll and interest. On this basis, revenue and related assets are recognised when received and not when earned, and expenses are recognised when paid and not when obligation is incurred.

**b. Property, Plant and Equipment & Depreciation:**

Property, Plant and Equipment are carried at cost of acquisition or construction less accumulated depreciation. Cost comprises the purchase price and any cost attributable to bring the Property, Plant and Equipment to its working condition for its intended use.

Rate of Depreciation on all Property, Plant and Equipment is taken under the Written Down Value Method As per the Income Tax Act, 1961.

**c. Contingent Liabilities:**

There are no Contingent Liabilities as on 31st March 2023.

**d. Taxation:**

The trust is registered under Section 12AB of the Income Tax Act, 1961 and hence is exempt from taxes on income when they are applied for charitable purposes.

**e. Cash and bank balances:**

Cash and bank balances comprises of cash on hand and Balances with banks.

**Indian Contribution:**

Particulars	Balance as on 31 March 2023	Balance as on 31 March 2022
Cash in Hand	2,551	2,485
<b>Total</b>	<b>2,551</b>	<b>2,485</b>
<b>Bank Balance with Scheduled Bank u/s 11(5):</b>		
Canara Bank A/c 1635	30,679	2,75,562
Union Bank of India A/c 3060	18,61,166	17,66,982
<b>Total</b>	<b>18,91,845</b>	<b>20,42,544</b>

**Foreign Contribution:**

Particulars	Balance as on 31 March 2023	Balance as on 31 March 2022
Cash in Hand	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Bank Balance with Scheduled Bank u/s 11(5):</b>		
SBI NDMB A/c 6120	19,884	25,739
Union Bank of India A/c 7887	10,37,153	20,88,623
Union Bank of India A/c 9523	1,363	65,431
<b>Total</b>	<b>10,58,400</b>	<b>21,79,793</b>

**Consolidated:**

Particulars	Balance as on 31 March 2023	Balance as on 31 March 2022
Cash in Hand	2,551	2,485
<b>Total (A)</b>	<b>2,551</b>	<b>2,485</b>
<b>Bank Balance with Scheduled Bank u/s 11(5):</b>		
Canara Bank A/c 1635	30,679	2,75,562
Union Bank of India A/c 3060	18,61,166	17,66,982
SBI NDMB A/c 6120	19,884	25,739
Union Bank of India A/c 7887	10,37,153	20,88,623
Union Bank of India A/c 9523	1,363	65,431
<b>Total (B)</b>	<b>29,50,244</b>	<b>42,22,336</b>
<b>Total (A+B)</b>	<b>29,52,795</b>	<b>42,24,821</b>

**h. Previous Year figures:**

The figures for the previous year have been regrouped/ rearranged wherever considered necessary to conform to the current year classification. All amounts have been mentioned in Indian Rupees.



*Signature of Anand Chit*      *Signature of Prabath E-Saouel*



Note - 3 NPOs Funds

Sr. No.	Particulars	Amount in Rs.			
		As at 1st April 2022 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2023 (Closing Balance)
<b>(A) Unrestricted Funds</b>					
1	Corpus Funds	-	-	-	-
2	General Funds				
	(a). General Funds Other than (b) to (d)	2,47,31,626	54,73,091	66,29,979	2,35,74,737
	(b). Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards (upto 15% Amount)	-	-	-	-
	(c). Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)	-	-	-	-
	(d). Income accumulated under clause (2) of Explanation 1 to sub-section (1) of section 11.	-	-	-	-
3	Designated Funds				
	(a). Capital Reserve	-	-	-	-
	(b).	-	-	-	-
	(c).	-	-	-	-
<b>(B) Restricted Funds</b>					
1	Corpus Funds				
	(a). Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	-	-	-	-
	(b). Other corpus received on or after 01.04.2021	-	-	-	-
	(c). Corpus other than (a) and (b)	15,00,000	-	-	15,00,000
2	Designated Funds	-	-	-	-
<b>Total</b>		<b>2,62,31,626</b>	<b>54,73,091</b>	<b>66,29,979</b>	<b>2,50,74,737</b>
<b>Previous Year (PY)</b>		<b>2,63,27,972</b>	<b>76,13,187</b>	<b>77,09,533</b>	<b>2,62,31,626</b>



*Chaitanya Chit* Baban E. Samuel



Concerns Universe Foundation

CONSOLIDATED

Notes forming part of the Financial Statements for the year ended 31st March, 2023

		Amount in Rs.	
4	Payables	31 March 2023	31 March 2022
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	20,422	96,344
	<b>Total payables</b>	<b>20,422</b>	<b>96,344</b>

		Amount in Rs.	
5	Other current liabilities	31 March 2023	31 March 2022
(a)	Current maturities of finance lease obligations	-	-
(b)	Interest accrued but not due on borrowings	-	-
(c)	Interest accrued and due on borrowings	-	-
(d)	Income received in advance	-	-
(e)	Unearned revenue	-	-
(f)	Goods and Service tax payable	-	-
(g)	TDS payable	305	305
(h)	Other payables	85,901	91,200
	<b>Total Other current liabilities</b>	<b>86,206</b>	<b>91,505</b>



*Amma Chilo* Haranth E. Samuel



Concerns Universe Foundation  
CONSOLIDATED

Notes forming part of the Financial Statements for the year ended 31st March, 2023

6 Property, Plant and Equipment  
and Intangible Assets (owned  
assets)

Amount in Rs.

Particulars / Assets	TANGIBLE ASSETS										Total	
	Freehold land @ 0%	Buildings @ 5%	Computers @ 40%	Office equipment @ 15%	Furniture & Fixtures @ 10%	Vehicles @ 15%	Others @ 15%					
<b>Gross Block*</b>												
As at 1st April 2022	51,00,087	1,13,22,896	2,12,660	20,582	2,05,873	6,55,459	4,58,012					1,79,75,569
Additions	-	-	-	-	-	-	-	-	-	-	-	-
1st Half	-	-	-	-	-	-	-	-	-	-	-	-
2nd Half	-	-	-	51,200	-	-	-	-	-	-	-	51,200
Deductions/Adjustments	-	-	52,956	-	-	-	-	-	-	-	-	52,956
As at 1st April 2021	51,00,087	1,13,22,896	2,12,660	20,582	1,75,373	6,55,459	4,08,062					1,78,95,119
Additions	-	-	-	-	-	-	-	-	-	-	-	-
1st Half	-	-	-	-	-	-	-	-	-	-	-	-
2nd Half	-	-	-	-	30,500	-	49,950	-	-	-	-	49,950
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	30,500
<b>As at 31 March 2023</b>	<b>51,00,087</b>	<b>1,13,22,896</b>	<b>1,59,704</b>	<b>71,782</b>	<b>2,05,873</b>	<b>6,55,459</b>	<b>4,58,012</b>					<b>1,79,73,813</b>
<b>As at 31 March 2022</b>	<b>51,00,087</b>	<b>1,13,22,896</b>	<b>2,12,660</b>	<b>20,582</b>	<b>2,05,873</b>	<b>6,55,459</b>	<b>4,58,012</b>					<b>1,79,75,569</b>
<b>Depreciation/Adjustments</b>												
As at 1st April 2022	-	5,66,145	85,064	3,087	20,587	98,319	68,702					8,41,904
Additions	-	5,37,838	29,856	6,464	18,529	83,571	58,396					7,34,654
Deductions/Adjustments	-	-	-	-	-	-	-					-
As at 1st April 2021	-	-	-	-	-	-	-					-
Additions	-	5,66,145	85,064	3,087	20,587	98,319	68,702					8,41,904
Deductions/Adjustments	-	-	-	-	-	-	-					-
<b>As at 31 March 2023</b>	<b>-</b>	<b>11,03,982</b>	<b>1,14,920</b>	<b>9,552</b>	<b>39,116</b>	<b>1,81,890</b>	<b>1,27,098</b>					<b>15,76,558</b>
<b>As at 31 March 2022</b>	<b>-</b>	<b>5,66,145</b>	<b>85,064</b>	<b>3,087</b>	<b>20,587</b>	<b>98,319</b>	<b>68,702</b>					<b>8,41,904</b>
<b>Net Block</b>												
As at 31 March 2023	51,00,087	1,02,18,914	44,784	62,230	1,66,757	4,73,569	3,30,913					1,63,97,255
As at 31 March 2022	51,00,087	1,07,56,751	1,27,596	17,495	1,85,286	5,57,140	3,89,310					1,71,33,665

\* FY 20-21 WDV is considered as Opening Gross Block



*G. Anand*  
*Sasank E. Sarned*



Concerns Universe Foundation  
CONSOLIDATED

Notes forming part of the Financial Statements for the year ended 31st March, 2023

		Amount in Rs.	
7	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2023	As at 31 March 2022
(a)	Investments in preference shares	-	-
(b)	Investments in equity instruments	-	-
(c)	Investments in government or trust securities	-	-
(d)	Investments in debentures or bonds	-	-
(e)	Investments in mutual funds	-	-
(f)	Investments property	-	-
(g)	Fixed deposits with Scedhuled Banks as per section 11(5)	48,32,795	43,14,980
	<b>Total Investments</b>	<b>48,32,795</b>	<b>43,14,980</b>

		Amount in Rs.			
8	Loans and advances	Long Term		Short Term	
		31 March 2023	31 March 2022	31 March 2023	31 March 2022
A	(Secured)				
(a)	Capital advances				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(a)		-	-	-	-
(b)	Loans advances to partners or relative of partners	50,000	50,000	-	-
(c)	Other loans and advances				
(i)	Prepaid expenses	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-
(v)	GST input credit receivable	-	-	-	-
(v)	Security Deposits	-	-	-	-
(vi)	Balance with government authorities	-	-	-	-
(b)		-	-	-	-
	<b>Total (a)+(b) (A)</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>

		Amount in Rs.	
9	Other non-current assets	31 March 2023	31 March 2022
(a)	Security Deposits	43,000	30,000
(b)	Prepaid expenses	-	-
(c)	Rental Deposit	3,21,100	2,71,100
(d)	Gas Cylinder Deposit	3,550	3,550
(e)	Telephone Deposit	-	-
(f)	Water Can Deposit	2,43,610	2,43,610
(g)	Electricity Deposit	-	-
(h)	Lease Deposit (Refundable)	-	-
	<b>Total other non-current other assets</b>	<b>6,11,260</b>	<b>5,48,260</b>



*Chandru Chintu*      *Sasanth E. Samuel*



10 Cash and Bank Balances		31 March 2023	31 March 2022
		<b>A Cash and cash equivalents</b>	
(a)	On current accounts	-	-
(b)	Cash credit account (Debit balance)	-	-
(c)	<b>Fixed Deposits</b>		
->	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	-	-
	<b>Total</b>	2,551	2,485
	(I)	<b>2,551</b>	<b>2,485</b>
<b>B Other bank balances</b>			
(i)	Bank Deposits		
->	Earmarked Bank Deposits	-	-
->	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
->	Margin money or deposits under lien	-	-
(ii)	Balances with banks	29,50,244	42,22,336
(iii)	Others	-	-
	<b>Total other bank balances</b>	<b>29,50,244</b>	<b>42,22,336</b>
	<b>Total Cash and bank balances</b>	<b>29,52,795</b>	<b>42,24,821</b>
	(I+II)		

11 Other current assets		Amount in Rs.	
		31 March 2023	31 March 2022
(a)	Interest accrued but not due on deposits	2,51,167	1,01,275
(b)	Interest accrued and due on deposits	-	-
(c)	Interest accrued on SB Account	-	-
(d)	TDS Receivable FY 2022-23 (AY 2023-24)	28,731	-
(e)	TDS Receivable Earlier Years	46,473	46,473
(f)	Others	10,889	-
	<b>Total</b>	<b>3,37,260</b>	<b>1,47,748</b>



*Chandru Chit* *Basanth E. Samuel*

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Notes forming part of the Financial Statements for the year ended 31st March, 2023

Amount in Rs.

	FY 2022-23			FY 2021-22		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
<b>12 Other income</b>						
(a) Interest income	2,94,868	-	2,94,868	3,33,198	-	3,33,198
(b) Dividend income	-	-	-	-	-	-
Net gain on sale of investments/Profit on Sale of	-	-	-	-	-	-
(c) Fixed Assets	-	-	-	-	-	-
(d) Donation-in-Kind	-	-	-	-	-	-
(e) Other non-operating income	34,637	-	34,637	2,54,430	-	2,54,430
<b>Total other income</b>	<b>3,29,505</b>	<b>-</b>	<b>3,29,505</b>	<b>5,87,628</b>	<b>-</b>	<b>5,87,628</b>
<b>13 Employee benefits expense</b> (Including contract labour)						
(a) Salaries, wages, bonus and other allowances	32,90,008	-	32,90,008	21,73,117	-	21,73,117
(b) Contribution to provident and other funds	-	-	-	-	-	-
(c) Gratuity expenses	-	-	-	-	-	-
(d) Staff Insurance, welfare and Training expenses	4,94,036	-	4,94,036	4,88,429	-	4,88,429
<b>Total Employee benefits expense</b>	<b>37,84,044</b>	<b>-</b>	<b>37,84,044</b>	<b>26,61,546</b>	<b>-</b>	<b>26,61,546</b>
<b>14 Depreciation and amortization expense</b>						
(a) on tangible assets	7,34,654	-	7,34,654	8,41,904	-	8,41,904
(b) on intangible assets	-	-	-	-	-	-
<b>Total Depreciation and amortization expense</b>	<b>7,34,654</b>	<b>-</b>	<b>7,34,654</b>	<b>8,41,904</b>	<b>-</b>	<b>8,41,904</b>
<b>15 Other Expenses</b>						
(i) Electricity, Water, Power and fuel	71,465	-	71,465	-	-	-
(ii) Repairs and maintenance - Others	67,564	-	67,564	1,72,706	-	1,72,706
(iii) Rent, Rates and taxes, excluding, taxes on income	1,17,940	-	1,17,940	19,120	-	19,120
(iv) Travelling expenses	69,076	-	69,076	-	-	-
(v) Auditor's remuneration	1,721	-	1,721	-	-	-
(vi) Printing and stationery	91,798	-	91,798	-	-	-
(vii) Legal and/or professional charges	6,36,872	-	6,36,872	2,950	-	2,950
(viii) Telephone and Internet Charges	50,498	-	50,498	-	-	-
(ix) Registration and Renewal Fees/Charges	13,505	-	13,505	-	-	-
(x) Hospitality Expenses other than for programme and/or staff	7,000	-	7,000	-	-	-
(xi) Postage and Courier Charges/Expenses	40	-	40	-	-	-
(xii) Office Maintenance, Meetings & Administrative expenses	1,47,618	-	1,47,618	10,54,304	-	10,54,304
<b>Total</b>	<b>12,75,096</b>	<b>-</b>	<b>12,75,096</b>	<b>12,49,080</b>	<b>-</b>	<b>12,49,080</b>



*Grant Chilk* *Valant E. Samuel*



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Notes forming part of the Financial Statements for the year ended 31st March, 2023

Amount in Rs.

16 Programme expenses	FY 2022-23			FY 2021-22		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(A) Programme expenses(A)						
1 High Protien Mix production Costs	3,065	-	3,065	4,31,758	-	4,31,758
2 Programme expenses	4,34,167	-	4,34,167	2,79,429	-	2,79,429
3 Education Support	95,650	-	95,650	2,00,000	-	2,00,000
4 Tailoring production unit	1,05,804	-	1,05,804	-	-	-
5 Nutrition expenses	1,41,311	-	1,41,311	1,21,781	-	1,21,781
6 Training expenses	43,250	-	43,250	-	-	-
7 Child development programme	-	-	-	-	-	-
8 Community programme expenses	-	-	-	1,15,407	-	1,15,407
9 Restoring Lost Childhood	-	-	-	4,12,457	-	4,12,457
10 Training for employable skills	-	-	-	3,79,421	-	3,79,421
11 Dry Ration Kit - Sangeetha	-	-	-	3,56,646	-	3,56,646
12 Community College	-	-	-	6,60,104	-	6,60,104
<b>Total Programme expenses</b>	<b>8,23,247</b>	<b>-</b>	<b>8,23,247</b>	<b>29,57,003</b>	<b>-</b>	<b>29,57,003</b>



*Amal Chit* Babant E. Samuel



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Notes forming part of the Financial Statements for the year ended 31st March, 2023

Amount in Rs.

		FY 2022-23			FY 2021-22		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
17	Miscellaneous Expenses						
1	Miscellaneous	6,500	-	6,500	-	-	-
2	General Expenses	6,442	-	6,442	-	-	-
3	Rounding off	-4	-	-4	-	-	-
	<b>Total Miscellaneous Expenses</b>	<b>12,938</b>	<b>-</b>	<b>12,938</b>	<b>-</b>	<b>-</b>	<b>-</b>



*Chandrababu* *Jalant E-Samuel*

