

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 (Foreign Contribution 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 basis 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.

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



A handwritten signature in black ink, appearing to read 'Thomas Mathai'.

Thomas Mathai
Partner
Membership No. 052141
UDIN: **23052141BGXQWA3727**

Place: Bangalore
Date: 30th October, 2023

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
FOREIGN CONTRIBUTION
Balance Sheet as at March 31, 2023

Amount in Rs.

	Particulars	Note	31 March 2023	31 March 2022
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		1,87,35,972	1,95,17,003
(b)	Restricted Funds		-	-
			1,87,35,972	1,95,17,003
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Payables		-	-
(c)	Other current liabilities	4	8,920	19,912
(d)	Short-term provisions		-	-
			8,920	19,912
	Total		1,87,44,892	1,95,36,915
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	5		
(i)	Property, Plant and Equipment		1,61,65,300	1,68,81,662
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	6	10,41,160	-
(c)	Long Term Loans and Advances	7	50,000	50,000
(d)	Other non-current assets	8	4,25,460	4,25,460
			1,76,81,920	1,73,57,122
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	9	10,58,399	21,79,793
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets	10	4,573	-
			10,62,972	21,79,793
	Total		1,87,44,892	1,95,36,915
	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 0079345/S000065

For Concerns Universe Foundation

Thomas Mathai
Partner
Membership No. 052141



Gnana Chitra

Gnana Chitra
Executive Trustee

Vasanth E. Samuel

Vasanth E Samuel
Managing Trustee

Date : 30 October, 2023
Place : Bangalore



Concerns Universe Foundation
FOREIGN CONTRIBUTION
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 Income							
(a) Donations and Grants		25,88,904	-	25,88,904	39,38,800	-	39,38,800
(b) Fees from Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II Other income	11	73,582	-	73,582	34,909	-	34,909
III Total Income (I+II)		26,62,486	-	26,62,486	39,73,709	-	39,73,709
IV Expenses:							
(a) Material consumed/distributed		-	-	-	-	-	-
(b) Donations/contributions paid		-	-	-	-	-	-
(c) Employee benefits expense	12	23,65,556	-	23,65,556	17,27,217	-	17,27,217
(d) Finance costs		-	-	-	-	-	-
(e) Depreciation and amortization expense	13	7,16,362	-	7,16,362	7,90,700	-	7,90,700
(f) Other expenses	14	19,308	-	19,308	2,65,138	-	2,65,138
(g) Programme expenses	15	3,42,291	-	3,42,291	6,59,281	-	6,59,281
(h) Miscellaneous Expenses		-	-	-	-	-	-
Total expenses		34,43,517	-	34,43,517	34,42,336	-	34,42,336
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(7,81,031)	-	(7,81,031)	5,31,373	-	5,31,373
VI Exceptional items		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		(7,81,031)	-	(7,81,031)	5,31,373	-	5,31,373
VIII Extraordinary Items		-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		(7,81,031)	-	(7,81,031)	5,31,373	-	5,31,373
Appropriations Transfer to funds							
Transfer from funds							
Balance transferred to General Fund		(7,81,031)	-	(7,81,031)	5,31,373	-	5,31,373
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
FOREIGN CONTRIBUTION
Receipts & Payments For The Year Ended 31st March 2023

Amount in Rs.

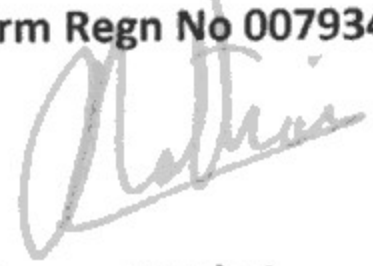
Particulars	FY 2022-23	FY 2021-22
A. Opening Balance		
Cash and bank balances	21,78,458	6,95,750
B. Income Received During the Year		
I Donations and Grants	25,88,904	39,38,800
II Fees from Rendering of Services	-	-
III Sale of Goods	-	-
IV Other income	27,849	34,909
Total Income Received During the Year	26,16,753	39,73,709
C. Other Receipts:		
I Fixed Deposit redemption	-	-
II Sale of Flour Mill Machinery	-	-
Total (A+B+C)	47,95,211	46,69,459
D. Expenses Paid During the Year		
I Material Purchased	-	-
II Donations/contributions paid	-	-
III Employee benefits expense	23,76,547	17,27,217
IV Finance costs	-	-
V Fixed Assets Purchased During the Year	-	78,000
VI Other expenses	19,308	2,39,281
VII Programme expenses	3,42,291	4,45,168
VIII Miscellaneous Expenses	-	-
Total expenses	27,38,146	24,89,666
E. Other Payments:		
I Advance paid	-	-
II Fixed Deposit investment	10,00,000	-
III Security deposits	-	-
IV Rental Deposits	-	-
V Imprest Cash paid	-	1,335
	10,00,000	1,335
F. Closing Balance		
Cash and bank balances	10,57,065	21,78,458
Total (D+E+F)	47,95,211	46,69,459

As per our report of even date attached

For Simon Rodrigues & Associates LLP

Chartered Accountants

Firm Regn No 007934S/S000065



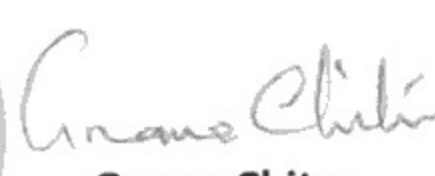
Thomas Mathai

Partner

Membership No. 052141



For Concerns Universe Foundation



Gnana Chitra

Executive Trustee



Vasantha E Samuel

Managing Trustee



Date : 30 October, 2023

Place : Bangalore

Concerns Universe Foundation

FOREIGN CONTRIBUTION

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

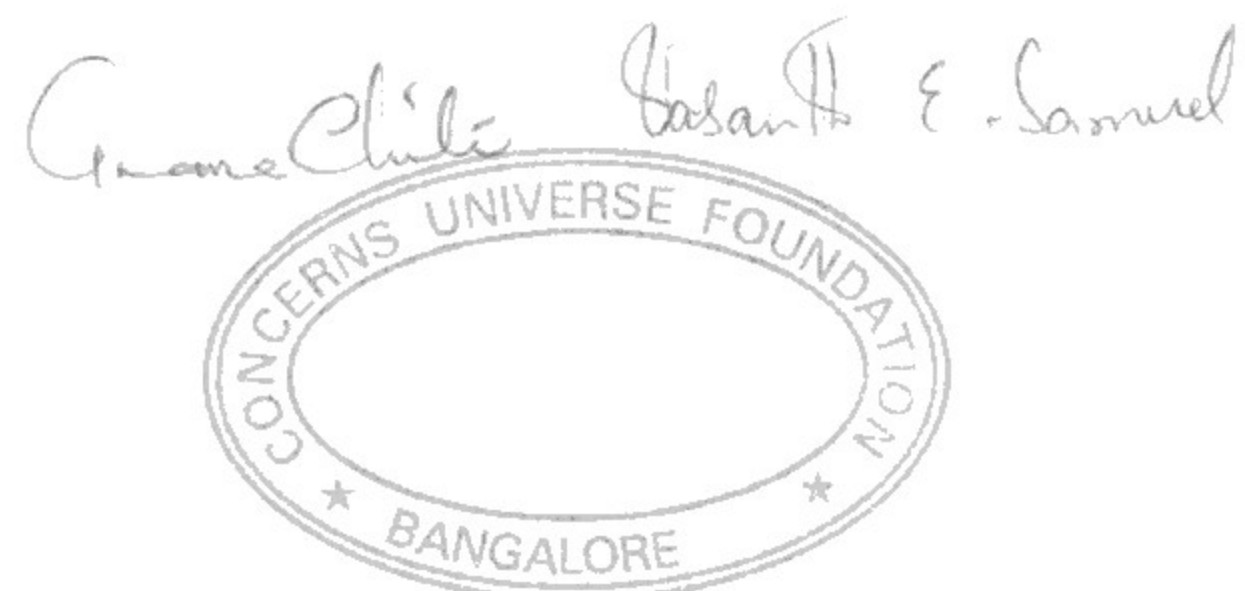
1. To establish, maintain, run, develop, improve, extend, grant, donate for and to aid in the establishment, maintenance, Improvement and extension of all forms of educational institution Imparting formal and non-formal education; including schools, vocational training centers, professional studies, 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).



Concerns Universe Foundation
FOREIGN CONTRIBUTION
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:

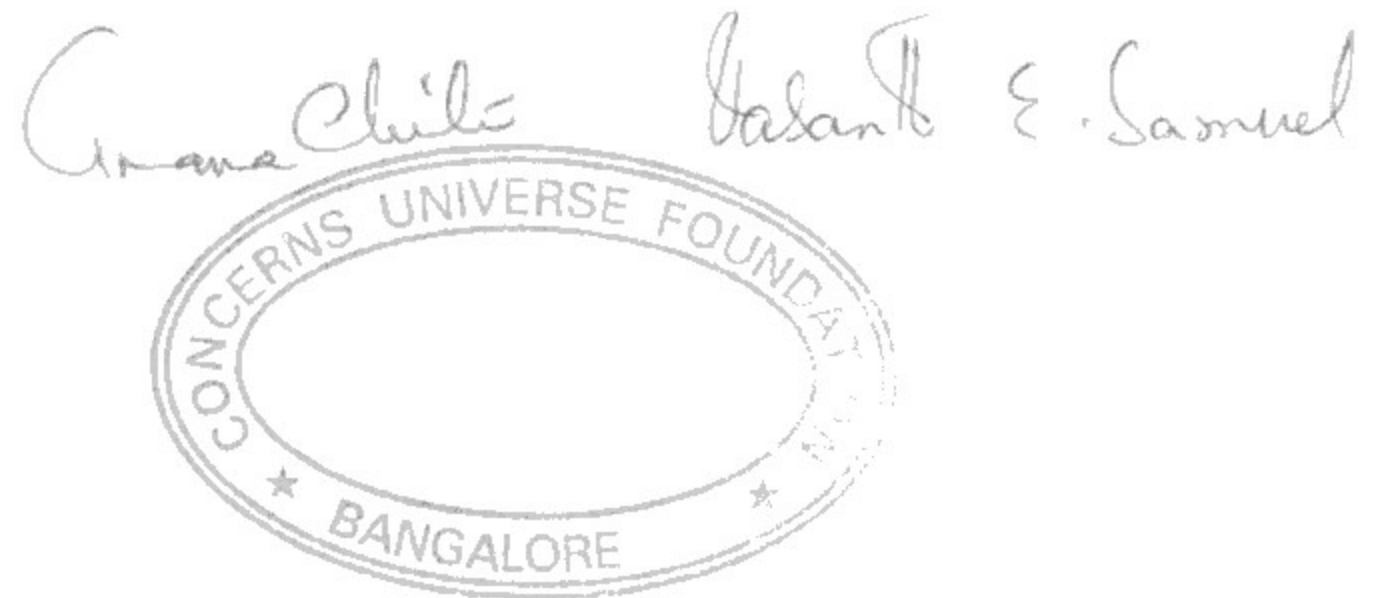
Cash and bank balances comprises of cash on hand and Balances with banks.

Foreign Contribution:

Particulars	Balance as on 31 March 2023	Balance as on 31 March 2022
Cash in Hand	0	0
Total	0	0
Bank Balance with Scheduled Bank u/s 11(5):		
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
Total	10,58,400	21,79,793

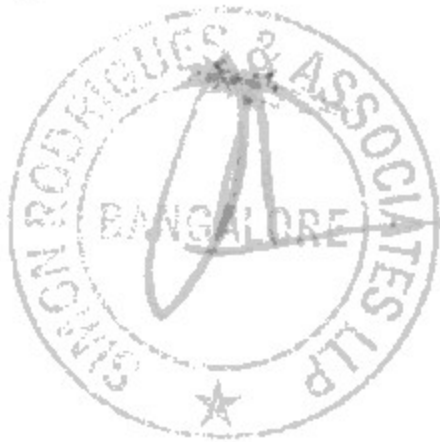
h. Previous Year figures:

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.



Note - 3 NPOs Funds

		Amount in Rs.			
Sr. No.	Particulars	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)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds				
	(a). General Funds Other than (b) to (d)	1,95,17,003	26,62,486	34,43,517	1,87,35,972
	(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)	Restricted Funds				
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)	-	-	-	-
2	Designated Funds	-	-	-	-
Total		1,95,17,003	26,62,486	34,43,517	1,87,35,972
Previous Year (PY)		1,89,85,630	39,73,709	34,42,336	1,95,17,003



Anand Chibi Babant E. Samuel



Concerns Universe Foundation

FOREIGN CONTRIBUTION

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

		Amount in Rs.	
4	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	-	-
(h)	Other payables	8,920	19,912
	Total Other current liabilities	8,920	19,912



Uma Chit Basant E. Samuel



Concerns Universe Foundation
FOREIGN CONTRIBUTION

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

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

Amount in Rs.

5

Particulars / Assets	TANGIBLE ASSETS										Total	
	Freehold land @ 0%	Buildings @ 5%	Computers @ 40%	Office equipment @ 15%	Furniture & Fixtures @ 10%	Vehicles @ 15%	Others @ 15%					
Gross Block*												
As at 1st April 2022	51,00,087	1,11,83,327	1,24,400	20,582	1,58,175	6,55,459	4,30,332					1,76,72,362
Additions	-	-	-	-	-	-	-	-	-	-	-	-
1st Half	-	-	-	-	-	-	-	-	-	-	-	-
2nd Half	-	-	-	-	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
As at 1st April 2021	51,00,087	1,11,83,327	1,24,400	20,582	1,27,675	6,55,459	3,82,832					1,75,94,362
Additions	-	-	-	-	-	-	-	-	-	-	-	-
1st Half	-	-	-	-	-	-	-	-	-	-	-	-
2nd Half	-	-	-	-	30,500	-	47,500					47,500
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 March 2023	51,00,087	1,11,83,327	1,24,400	20,582	1,58,175	6,55,459	4,30,332					1,76,72,362
As at 31 March 2022	51,00,087	1,11,83,327	1,24,400	20,582	1,58,175	6,55,459	4,30,332					1,76,72,362
Depreciation/Adjustments												
As at 1st April 2022	-	5,59,166	49,760	3,087	15,818	98,319	64,550					7,90,700
Additions	-	5,31,208	29,856	2,624	14,236	83,571	54,867					7,16,362
Deductions/Adjustments	-	-	-	-	-	-	-					-
As at 1st April 2021	-	-	-	-	-	-	-					-
Additions	-	5,59,166	49,760	3,087	15,818	98,319	64,550					7,90,700
Deductions/Adjustments	-	-	-	-	-	-	-					-
As at 31 March 2023	-	10,90,374	79,616	5,712	30,053	1,81,890	1,19,417					15,07,062
As at 31 March 2022	-	5,59,166	49,760	3,087	15,818	98,319	64,550					7,90,700
Net Block												
As at 31 March 2023	51,00,087	1,00,92,953	44,784	14,870	1,28,122	4,73,569	3,10,915					1,61,65,300
As at 31 March 2022	51,00,087	1,06,24,161	74,640	17,495	1,42,358	5,57,140	3,65,782					1,68,81,662

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



Ganesh Chandra Basant E. Samuel

Concerns Universe Foundation

FOREIGN CONTRIBUTION

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

Amount in Rs.

6	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	Amount in Rs.	
		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)	10,41,160	-
	Total Investments	10,41,160	-

Amount in Rs.

7	Loans and advances	Amount in Rs.			
		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)			
	Total (a)+(b)	50,000	50,000	-	-

Amount in Rs.

8	Other non-current assets	Amount in Rs.	
		31 March 2023	31 March 2022
(a)	Security Deposits	-	-
(b)	Prepaid expenses	-	-
(c)	Rental Deposit	1,80,000	1,80,000
(d)	Gas Cylinder Deposit	1,850	1,850
(e)	Telephone Deposit	-	-
(f)	Water Can Deposit	2,43,610	2,43,610
(g)	Electricity Deposit	-	-
(h)	Lease Deposit (Refundable)	-	-
	Total other non-current other assets	4,25,460	4,25,460



Grandhitha Saranth E. Samuel



		Amount in Rs.	
9 Cash and Bank Balances		31 March 2023	31 March 2022
A Cash and cash equivalents			
(a) On current accounts		-	-
(b) Cash credit account (Debit balance)		-	-
(c) Fixed Deposits			
-> Deposits with original maturity of less than three months		-	-
(d) Cheques, drafts on hand		-	-
(e) Cash on hand		-	-
Total	(I)	-	-
B Other bank balances			
(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		10,58,399	21,79,793
(iii) Others		-	-
Total other bank balances	(II)	10,58,399	21,79,793
Total Cash and bank balances	I+II)	10,58,399	21,79,793

		Amount in Rs.	
10 Other current assets		31 March 2023	31 March 2022
(a) Interest accrued but not due on deposits		-	-
(b) Interest accrued and due on deposits		-	-
(c) Interest accrued on SB Account		-	-
(d) TDS Receivable FY 2022-23 (AY 2023-24)		4,573	-
(e) TDS Receivable Earlier Years		-	-
(f) Others		-	-
Total		4,573	-



Anand Chint Basant E. Samuel



Concerns Universe Foundation

FOREIGN CONTRIBUTION

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
11 Other income						
(a) Interest income	72,499	-	72,499	34,909	-	34,909
(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	1,083	-	1,083	-	-	-
Total other income	73,582	-	73,582	34,909	-	34,909
12 Employee benefits expense (Including contract labour)						
(a) Salaries, wages, bonus and other allowances	21,21,110	-	21,21,110	17,23,717	-	17,23,717
(b) Contribution to provident and other funds	-	-	-	-	-	-
(c) Gratuity expenses	-	-	-	-	-	-
(d) Staff Insurance, welfare and Training expenses	2,44,446	-	2,44,446	3,500	-	3,500
Total Employee benefits expense	23,65,556	-	23,65,556	17,27,217	-	17,27,217
13 Depreciation and amortization expense						
(a) on tangible assets	7,16,362	-	7,16,362	7,90,700	-	7,90,700
(b) on intangible assets	-	-	-	-	-	-
Total Depreciation and amortization expense	7,16,362	-	7,16,362	7,90,700	-	7,90,700
14 Other Expenses						
(i) Repairs and maintenance - Others	-	-	-	1,56,550	-	1,56,550
(ii) Registration and Renewal Fees/Charges	10,248	-	10,248	-	-	-
(iii) Office Maintenance, Meetings & Administrative expenses	9,060	-	9,060	1,08,588	-	1,08,588
Total	19,308	-	19,308	2,65,138	-	2,65,138



Gnanachit Basant E-Samuel



Concerns Universe Foundation

FOREIGN CONTRIBUTION

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

Amount in Rs.

15	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	-	-	-	80,825	-	80,825
2	Programme expenses	3,42,291	-	3,42,291	13,687	-	13,687
3	Community programme expenses	-	-	-	10,392	-	10,392
4	Community College	-	-	-	5,54,377	-	5,54,377
	Total Programme expenses	3,42,291	-	3,42,291	6,59,281	-	6,59,281



Gnanachili *Vasanth E-Samuel*