

INDEPENDENT AUDITORS' REPORT

To the trustees of the **Concerns Universe Foundation**

Opinion

We have audited the financial statements of **Concerns Universe Foundation Indian 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



Thomas Mathai
Partner
Membership No. 052141
UDIN: **23052141BGXQWB1647**

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
INDIAN 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		48,38,765	52,14,622
(b)	Restricted Funds		15,00,000	15,00,000
			63,38,765	67,14,622
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	4	20,422	96,344
(c)	Other current liabilities	5	77,286	71,593
(d)	Short-term provisions		-	-
			97,708	1,67,937
	Total		64,36,473	68,82,560
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	6		
(i)	Property, Plant and Equipment		2,31,955	2,52,003
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	7	37,91,635	43,14,980
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets	8	1,85,800	1,22,800
			42,09,390	46,89,783
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	9	18,94,396	20,45,028
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets	10	3,32,687	1,47,748
			22,27,083	21,92,776
	Total		64,36,473	68,82,559
	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

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
INDIAN 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		25,54,682	-	25,54,682	30,86,759	-	30,86,759
(b) Fees from Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II Other income	11	2,55,923	-	2,55,923	5,52,719	-	5,52,719
III Total Income (I+II)		28,10,605	-	28,10,605	36,39,478	-	36,39,478
IV Expenses:							
(a) Material consumed/distributed		-	-	-	-	-	-
(b) Donations/contributions paid		-	-	-	-	-	-
(c) Employee benefits expense	12	14,18,488	-	14,18,488	9,34,329	-	9,34,329
(d) Finance costs		-	-	-	-	-	-
(e) Depreciation and amortization expense	13	18,292	-	18,292	51,204	-	51,204
(f) Other expenses	14	12,55,788	-	12,55,788	9,83,942	-	9,83,942
(g) Programme expenses	15	4,80,956	-	4,80,956	22,97,722	-	22,97,722
(h) Miscellaneous Expenses	16	12,938	-	12,938	-	-	-
Total expenses		31,86,462	-	31,86,462	42,67,197	-	42,67,197
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(3,75,857)	-	(3,75,857)	(6,27,719)	-	(6,27,719)
VI Exceptional items		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		(3,75,857)	-	(3,75,857)	(6,27,719)	-	(6,27,719)
VIII Extraordinary Items		-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		(3,75,857)	-	(3,75,857)	(6,27,719)	-	(6,27,719)
Appropriations Transfer to funds							
Transfer from funds							
Balance transferred to General Fund		(3,75,857)	-	(3,75,857)	(6,27,719)	-	(6,27,719)
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

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
INDIAN CONTRIBUTION
Receipts & Payments For The Year Ended 31st March 2023

Amount in Rs.

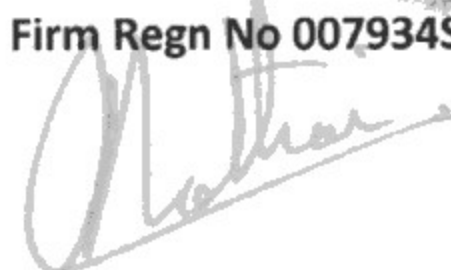
Particulars	FY 2022-23	FY 2021-22
A. Opening Balance		
Cash and bank balances	20,45,028	18,49,901
B. Income Received During the Year		
I Donations and Grants	25,54,682	30,86,759
II Fees from Rendering of Services	-	-
III Sale of Goods	-	-
IV Other income	81,873	2,93,135
Total Income Received During the Year	26,36,555	33,79,894
C. Other Receipts:	-	-
I Fixed Deposit redemption	5,23,345	30,31,095
II Sale of Flour Mill Machinery	52,956	-
Total (A+B+C)	52,57,884	82,60,890
D. Expenses Paid During the Year		
I Material Purchased	-	-
II Donations/contributions paid	-	-
III Employee benefits expense	14,94,410	9,34,329
IV Finance costs	-	-
V Fixed Assets Purchased During the Year	51,200	2,450
VI Other expenses	12,60,984	9,83,942
VII Programme expenses	4,80,956	21,98,874
VIII Miscellaneous Expenses	12,938	-
Total expenses	33,00,489	41,19,595
E. Other Payments:		
I Advance paid	-	34,567
II Fixed Deposit investment	-	20,00,000
III Security deposits	13,000	61,700
IV Rental Deposits	50,000	-
V Imprest Cash paid	-	-
	63,000	20,96,267
F. Closing Balance		
Cash and bank balances	18,94,396	20,45,028
Total (D+E+F)	52,57,884	82,60,890

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



Gnanachitra

Executive Trustee

Vasantha E Samuel

Managing Trustee

Date : 30 October, 2023

Place : Bangalore



**Concerns Universe Foundation
INDIAN 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

INDIAN 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.

Indian Contribution:

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

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.



Anand Chelva Palani & Samuel



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)	52,14,622	28,10,605	31,86,462	48,38,765
	(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)	15,00,000	-	-	15,00,000
2	Designated Funds				
	(a). APPI	-	-	-	-
	(b).	-	-	-	-
	(c).	-	-	-	-
Total		67,14,622	28,10,605	31,86,462	63,38,765
Previous Year (PY)		73,42,342	36,39,478	42,67,197	67,14,622



Amana Chilo Sabarath & Samuel



Concerns Universe Foundation

INDIAN CONTRIBUTION

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
	Total payables	20,422	96,344

		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	76,981	71,288
	Total Other current liabilities	77,286	71,593



Gnanachitra Palani E-Samuel



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

6

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%					
Gross Block*												
As at 1st April 2022	-	1,39,569	88,260	-	47,698	-	-	-	27,680	-	-	3,03,207
Additions	-	-	-	-	-	-	-	-	-	-	-	-
1st Half	-	-	-	-	-	-	-	-	-	-	-	-
2nd Half	-	-	-	51,200	-	-	-	-	-	-	-	51,200
Deductions/Adjustments	-	-	52,956	-	-	-	-	-	-	-	-	52,956
As at 1st April 2021	-	1,39,569	88,260	-	47,698	-	-	-	25,230	-	-	3,00,757
Additions	-	-	-	-	-	-	-	-	-	-	-	-
1st Half	-	-	-	-	-	-	-	-	-	-	-	-
2nd Half	-	-	-	-	-	-	-	-	2,450	-	-	2,450
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 March 2023	-	1,39,569	35,304	51,200	47,698	-	-	-	27,680	-	-	3,01,451
As at 31 March 2022	-	1,39,569	88,260	-	47,698	-	-	-	27,680	-	-	3,03,207
Depreciation/Adjustments												
As at 1st April 2022	-	6,978	35,304	-	4,770	-	-	-	4,152	-	-	51,204
Additions	-	6,630	0	3,840	4,293	-	-	-	3,529	-	-	18,292
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
As at 1st April 2021	-	-	-	-	-	-	-	-	-	-	-	-
Additions	-	6,978	35,304	-	4,770	-	-	-	4,152	-	-	51,204
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 March 2023	-	13,608	35,304	3,840	9,063	-	-	-	7,681	-	-	69,496
As at 31 March 2022	-	6,978	35,304	-	4,770	-	-	-	4,152	-	-	51,204
Net Block												
As at 31 March 2023	-	1,25,961	(0)	47,360	38,636	-	-	-	19,999	-	-	2,31,955
As at 31 March 2022	-	1,32,591	52,956	-	42,928	-	-	-	23,528	-	-	2,52,003

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



Chama Chikite. Vasanth E. Samuel



Concerns Universe Foundation

INDIAN CONTRIBUTION

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

7 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 Sceduled Banks as per section 11(5)	-	-
Total Investments	37,91,635	43,14,980
	37,91,635	43,14,980

8 Other non-current assets	Amount in Rs.	
	31 March 2023	31 March 2022
(a) Security Deposits	43,000	30,000
(b) Prepaid expenses	-	-
(c) Rental Deposit	-	-
(d) Gas Cylinder Deposit	1,41,100	91,100
(e) Telephone Deposit	1,700	1,700
(f) Water Can Deposit	-	-
(g) Electricity Deposit	-	-
(h) Lease Deposit (Refundable)	-	-
Total other non-current other assets	1,85,800	1,22,800

9 Cash and Bank Balances	Amount in Rs.	
	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)	2,551	2,485
	2,551	2,485
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	18,91,845	20,42,544
(iii) Others	-	-
Total other bank balances (II)	-	-
Total Cash and bank balances (I+II)	18,91,845	20,42,544
	18,94,396	20,45,028

10 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)	-	-
(e) TDS Receivable Earlier Years	24,158	-
(f) Others	46,473	46,473
Total	10,889	-
	3,32,687	1,47,748



G. Anand Chitra Lakshmi S. Sarma



Concerns Universe Foundation

INDIAN 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	2,22,369	-	2,22,369	2,98,289	-	2,98,289
(b)	Dividend income	-	-	-	-	-	-
(c)	Net gain on sale of investments/Profit on Sale of Fixed Assets	-	-	-	-	-	-
(d)	Donation-in-Kind	-	-	-	-	-	-
(e)	Other non-operating income	33,554	-	33,554	2,54,430	-	2,54,430
	Total other income	2,55,923	-	2,55,923	5,52,719	-	5,52,719
12	Employee benefits expense (Including contract labour)						
(a)	Salaries, wages, bonus and other allowances	11,68,898	-	11,68,898	4,49,400	-	4,49,400
(b)	Contribution to provident and other funds	-	-	-	-	-	-
(c)	Gratuity expenses	-	-	-	-	-	-
(d)	Staff Insurance, welfare and Training expenses	2,49,591	-	2,49,591	4,84,929	-	4,84,929
	Total Employee benefits expense	14,18,488	-	14,18,488	9,34,329	-	9,34,329
13	Depreciation and amortization expense						
(a)	on tangible assets	18,292	-	18,292	51,204	-	51,204
(b)	on intangible assets	-	-	-	-	-	-
	Total Depreciation and amortization expense	18,292	-	18,292	51,204	-	51,204
14	Other Expenses						
(i)	Electricity, Water, Power and fuel	71,465	-	71,465	-	-	-
(ii)	Repairs and maintenance - Others	67,564	-	67,564	16,156	-	16,156
(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	3,257	-	3,257	-	-	-
(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	1,38,558	-	1,38,558	9,45,716	-	9,45,716
	Total	12,55,788	-	12,55,788	9,83,942	-	9,83,942



G. Anand Chitla Babant E. Samuel



Concerns Universe Foundation

INDIAN CONTRIBUTION

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

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

Amount in Rs.



Ana Chit Jaganth E. Samuel



Concerns Universe Foundation

INDIAN 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	3,065	-	3,065	3,50,933	-	3,50,933
2	Programme expenses	91,876	-	91,876	2,65,742	-	2,65,742
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	-	-	-	1,05,015	-	1,05,015
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	-	-	-	1,05,727	-	1,05,727
	Total Programme expenses	4,80,956	-	4,80,956	22,97,722	-	22,97,722



Grant Certificate *Jalanth E-Sameel*

