

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, 2024, 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 Foreign Contribution of the entity as at March 31, 2024, 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.



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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 auditors' report.

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

Thomas Mathai
Partner
Membership No. 052141
UDIN: 24052141BKBYBQ8102



Place: Bangalore
Date: 21st September, 2024

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, 2024

Amount in Rs.

Particulars	Note	31 March 2024	31 March 2023
I Sources of Funds			
1 NPO Funds	3		
(a) Unrestricted Funds		1,74,56,693	1,87,35,973
(b) Restricted Funds		-	-
		1,74,56,693	1,87,35,973
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	8,920
(d) Short-term provisions		-	-
		8,920	8,920
Total		1,74,65,613	1,87,44,893
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	5		
(i) Property, Plant and Equipment		1,50,05,376	1,61,65,300
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments	6	10,90,889	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
		1,65,71,725	1,76,81,920
2 Current assets			
(a) Current investments	6	-	-
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances	9	8,83,790	10,58,400
(e) Short Term Loans and Advances	7	-	-
(f) Other current assets	10	10,099	4,573
		8,93,889	10,62,973
Total		1,74,65,613	1,87,44,893
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
Partner
Membership No. 052141



Date : 21-Sept-2024

Place : Bangalore

For Concerns Universe Foundation

Gnana Chitra

Gnana Chitra
Executive Trustee

Vasantha E. Samuel

Vasantha E Samuel
Managing Trustee



CONCERNS UNIVERSE FOUNDATION
FOREIGN CONTRIBUTION
Income and Expenditure for the year ended March 31, 2024

Amount in Rs.

	Particulars	Note	FY 2023-24			FY 2022-23		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants		18,74,900	-	18,74,900	25,88,904	-	25,88,904
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	Other income	11	72,883	-	72,883	73,582	-	73,582
III	Total Income (I-II)		19,47,783	-	19,47,783	26,62,486	-	26,62,486
IV	Expenses:							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	12	14,84,527	-	14,84,527	23,65,556	-	23,65,556
(d)	Finance costs		-	-	-	-	-	-
(e)	Depreciation and amortization expense	13	11,59,924	-	11,59,924	7,16,362	-	7,16,362
(f)	Other expenses	14	4,85,097	-	4,85,097	3,19,091	-	3,19,091
(g)	Programme expenses	15	97,514	-	97,514	42,507	-	42,507
(h)	Miscellaneous Expenses		-	-	-	-	-	-
	Total expenses		32,27,062	-	32,27,062	34,43,517	-	34,43,517
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(12,79,279)	-	(12,79,279)	(7,81,031)	-	(7,81,031)
VI	Exceptional items		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		(12,79,279)	-	(12,79,279)	(7,81,031)	-	(7,81,031)
VIII	Extraordinary Items		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		(12,79,279)	-	(12,79,279)	(7,81,031)	-	(7,81,031)
	Appropriations Transfer to funds							
	Transfer from funds							
	Balance transferred to General Fund		(12,79,279)	-	(12,79,279)	(7,81,031)	-	(7,81,031)
	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



Date : 21-Sept-2024
Place : Bangalore

For Concerns Universe Foundation

Gnana Chitra

Gnana Chitra
Executive Trustee

Vasanth E. Samuel

Vasantha E Samuel
Managing Trustee



CONCERNS UNIVERSE FOUNDATION
FOREIGN CONTRIBUTION
Receipts & Payments For The Year Ended 31st March 2024

		Amount in Rs.	
Particulars		FY 2023-24	FY 2022-23
A. Opening Balance			
Cash and bank balances		10,58,400	21,78,458
B. Income Received During the Year			
I Donations and Grants		18,74,900	25,88,904
II Fees from Rendering of Services		-	-
III Sale of Goods		-	-
IV Other income		17,628	27,849
Total Income Received During the Year		18,92,528	26,16,753
C. Other Receipts			
(i). Advance Received		-	1,335
(ii). Fixed Deposit redemption		-	-
(iii). Sale of Flour Mill Machinery		-	-
(iv). Income Tax Refund Received FY 20-21 & FY 21-22		-	-
		-	1,335
Total (A+B+C)		29,50,927	47,96,546
D. Expenses Paid During the Year			
I Material Purchased		-	-
II Donations/contributions paid		-	-
III Employee benefits expense		14,84,527	23,76,547
IV Finance costs		-	-
V Fixed Assets Purchased During the Year		-	-
VI Other expenses		4,85,097	3,19,091
VII Programme expenses		97,514	42,507
VIII Miscellaneous Expenses		-	-
Total expenses		20,67,138	27,38,146
E. Other Payments			
(i). Fixed Deposit investment		-	10,00,000
(ii). Security deposits		-	-
(iii). Rental Deposits		-	-
(iv). Advance Paid		-	-
		-	10,00,000
F. Closing Balance			
Cash and bank balances		8,83,790	10,58,400
Total (D+E+F)		29,50,927	47,96,546

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



Date : 21-Sept-2024
Place : Bangalore

For Concerns Universe Foundation

Gnana Chitra
Executive Trustee

Vasanth E Samuel
Managing Trustee



CONCERNS UNIVERSE FOUNDATION

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Note - 1 Brief about the entity

Concerns Universe Foundation (CUF) is a trust registered in Karnataka under 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/12A(a)/Vol.I/C-581/W-1/03-04 w.e.f 11-07-2001 in the 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).

>The Trust has received permission from the Ministry of Home Affairs under the Foreign Contribution (Regulation) Act, 2010 to accept foreign contributions. The organization has been registered for carrying out Economic ,Educational ,Social activities nature with the registration number 094421129 Last Renewed on 24/12/2021. Current FCRA Certificate Validity: From 01/01/2022 To 31/12/2026.



Samuel E. Samuel
General Chair



CONCERNS UNIVERSE FOUNDATION

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

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 2024 or as on 31 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.

f. 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.



Dr. E. Samuel
Ana Chuli



CONCERNS UNIVERSE FOUNDATION

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Note - 3 NPOs Funds

Amount in Rs.

Sr. No.	Particulars	As at 1st April 2023 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2024 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds				
	(a). General Funds Other than (b) to (d)	1,87,35,973	19,47,783	32,27,062	1,74,56,693
	(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	-	-	-	-
	(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	-	-	-	-
(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		1,87,35,973	19,47,783	32,27,062	1,74,56,693
Previous Year (PY)		1,95,17,004	26,62,486	34,43,517	1,87,35,973



Valanth E. Samuel
Ghana Cheli



CONCERNS UNIVERSE FOUNDATION

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

	31 March 2024	31 March 2023
4 Other current liabilities		
(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	8,920
Total Other current liabilities	8,920	8,920



Dasanth E. Samuel
Ana Chiti



CONCERNS UNIVERSE FOUNDATION
FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

5

Property, Plant and Equipment

Amount in Rs.

Property, Plant and Equipment		Particulars /Assets	TANGIBLE ASSETS							Total	
			Freehold land @ 0%	Buildings @ 10%	Computers @ 40%	Office equipment @ 15%	Furniture & Fixtures @ 10%	Vehicles @ 15%	Others @ 15%		
Gross Block*											
As at 1st April 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		
Additions		-	-	-	-	-	-	-	-		
1st Half		-	-	-	-	-	-	-	-		
2nd Half		-	-	-	-	-	-	-	-		
Deductions/Adjustments											
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 31 March 2024		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 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		
Depreciation/Adjustments											
As at 1st April 2023		-	10,90,374	79,616	5,712	30,053	1,81,890	1,19,417	15,07,062		
Additions		-	10,09,295	17,914	2,231	12,812	71,035	46,637	11,59,924		
Deductions/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 31 March 2024		-	20,99,670	97,530	7,942	42,865	2,52,925	1,66,054	26,66,986		
As at 31 March 2023		-	10,90,374	79,616	5,712	30,053	1,81,890	1,19,417	15,07,062		
Net Block											
As at 31 March 2024		51,00,087	90,83,657	26,870	12,640	1,15,310	4,02,534	2,64,278	1,50,05,376		
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		

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

Sasank E. Samuel
G. Anand Chit



**CONCERNS UNIVERSE FOUNDATION
FOREIGN CONTRIBUTION**

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

6	Investments - Non Current and Current	As at 31 March 2024	As at 31 March 2023
Non Current Investments			
(a)	Investments in Other Entities	-	-
	Less: Provision for diminution in value of investments	-	-
(b)	Investments in partnership firm	-	-
	Other Investments		
(c)	Investments in preference shares	-	-
(d)	Investments in equity instruments	-	-
(e)	Investments in government or trust securities	-	-
(f)	Investments in debentures or bonds	-	-
(g)	Investments in mutual funds	-	-
(h)	Investments property	-	-
(i)	Other non-current investments like FD etc.	10,90,889	10,41,160
	Total Non Current Investments	10,90,889	10,41,160
Current Investments			
(a)	Current maturities of long-term investments	-	-
(b)	Investments in equity instruments	-	-
(c)	Investments in preference shares	-	-
(d)	Investments in government or trust securities	-	-
(e)	Investments in debentures or bonds	-	-
(f)	Investments in mutual funds	-	-
(g)	Other Short-term investments like FD etc.	-	-
	Total Current Investments	-	-
Breakup of the above Note is as follows:-			
FOREIGN CONTRIBUTION			
Money invested or deposited in the forms and modes specified in sub-section (5) of section 11 of the Act			
Union Bank of India (UBI) FD: XXXXXXXXXXXX0806		10,90,889	10,41,160
Others		-	-
Total		10,90,889	10,41,160



Santh E-Samuel
Grana Chik



CONCERNS UNIVERSE FOUNDATION

FOREIGN CONTRIBUTION

Not forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

7	Loans and advances	Long Term		Short Term	
		31 March 2024	31 March 2023	31 March 2024	31 March 2023
(a)	Capital advances				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(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	-	-	-	-
	Sub-Total(B)= (a)+(b)	50,000	50,000	-	-
	Total	50,000	50,000	-	-
8	Other non-current assets			31 March 2024	31 March 2023
(a)	Security Deposits			2,43,610	2,43,610
(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 Deposit			-	-
(g)	Electricity Deposit			-	-
(h)	Lease Deposit (Refundable)			-	-
	Total other non-current other assets			4,25,460	4,25,460
9	Cash and Bank Balances			31 March 2024	31 March 2023
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			-	-
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			8,83,790	10,58,400
(iii)	Others			-	-
	Total other bank balances			8,83,790	10,58,400
	Total Cash and bank balances			8,83,790	10,58,400
	Breakup of the above Note is as follows:-				
	FOREIGN CONTRIBUTION				
	(i). Cash on Hand			-	-
	(ii). Bank Balances				
	Money invested or deposited in the forms and modes specified in sub-section (5) of section 11 of the Act				
	State Bank of India (SBI), New Delhi - XXXXXXXXXXXX06120			10,438	19,884
	UNION BANK OF INDIA (UBI)- XXXXXXXXXXXX17887			8,70,232	10,37,153
	UNION BANK OF INDIA (UBI)- XXXXXXXXXXXX29523			3,120	1,363
	Others			-	-
	Total			8,83,790	10,58,400
10	Other current assets			31 March 2024	31 March 2023
(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 2023-24 (AY 2024-25)			5,526	-
(e)	TDS Receivable Earlier Years			4,573	4,573
(f)	Others			-	-
	Total			10,099	4,573



Bank E. Samuel
Gnanachari



CONCERNS UNIVERSE FOUNDATION
FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

	FY 2023-24			FY 2022-23		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
11 Other Income						
(a) SB Interest Income	17,622	-	17,622	26,766	-	26,766
(b) FD Interest Income	55,255	-	55,255	45,733	-	45,733
(c) Dividend Income	-	-	-	-	-	-
(d) Net gain on sale of investments	-	-	-	-	-	-
(e) Profit on Sale of Fixed Assets	-	-	-	-	-	-
(f) Donation-in-Kind	-	-	-	-	-	-
(g) Interest Income on Income Tax Refund	-	-	-	-	-	-
(h) Other non-operating income	6	-	6	1,083	-	1,083
Total other income	72,883	-	72,883	73,582	-	73,582
12 Employee benefits expense (Including contract labour)						
(a) Salaries, wages, bonus and other allowances	14,48,527	-	14,48,527	23,65,556	-	23,65,556
(b) Contribution to provident and other funds	-	-	-	-	-	-
(c) Gratuity expenses	-	-	-	-	-	-
(d) Staff Insurance, welfare and Training expenses	36,000	-	36,000	-	-	-
Total Employee benefits expense	14,84,527	-	14,84,527	23,65,556	-	23,65,556
13 Depreciation and amortization expense						
(a) on tangible assets	11,59,924	-	11,59,924	7,16,362	-	7,16,362
(b) on intangible assets	-	-	-	-	-	-
Total Depreciation and amortization expense	11,59,924	-	11,59,924	7,16,362	-	7,16,362
14 Other Expenses						
(i) Consumption of stores and spare parts	-	-	-	-	-	-
(ii) Electricity, Water, Power and fuel	72,029	-	72,029	-	-	-
(iii) Volunteer Charges	-	-	-	-	-	-
(iv) Repairs and maintenance - Program	25,525	-	25,525	22,818	-	22,818
(v) Repairs and maintenance - Others	1,200	-	1,200	-	-	-
(vi) Insurance	-	-	-	-	-	-
(vii) Rent, Rates and taxes (includes Interest, Penalty etc), excluding taxes on income	1,74,635	-	1,74,635	1,86,535	-	1,86,535
(viii) Labour charges	-	-	-	-	-	-
(ix) Travelling expenses	14,000	-	14,000	5,498	-	5,498
(x) Auditor's remuneration	4,200	-	4,200	-	-	-
(xi) Printing and stationery	6,197	-	6,197	11,273	-	11,273
(xii) Fund Raising and/or Communication expenses	-	-	-	8,478	-	8,478
(xiii) Legal and/or professional charges	1,21,619	-	1,21,619	-	-	-
(xiv) Advertisement and/or publicity	2,000	-	2,000	40,662	-	40,662
(xv) Promotion expenses	-	-	-	-	-	-
(xvi) Commission	-	-	-	-	-	-
(xvii) Telephone and Internet Charges	21,432	-	21,432	17,559	-	17,559
(xviii) Registration, Subscriptions and/or Renewal Fees/Charges	25,000	-	25,000	17,210	-	17,210
(xix) Hospitality Expenses other than for programme and/or staff	10,800	-	10,800	-	-	-
(xx) Postage and Courier Charges/Expenses	-	-	-	-	-	-
(xxi) Office Maintenance, Meetings & Administrative expenses	6,460	-	6,460	9,060	-	9,060
Total	4,85,097	-	4,85,097	3,19,091	-	3,19,091



Sabanth E. Samuel
Anura Chit



CONCERNS UNIVERSE FOUNDATION

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

15	Programme expenses	FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Medical Check Up, Medical Kit etc.	10,875	-	10,875	-	-	-
2	Medical camps for lifestyle diseases/Multi function patient care	3,000	-	3,000	-	-	-
3	Programme Hospitality Expenses	83,639	-	83,639	42,507	-	42,507
	Total Programme expenses	97,514	-	97,514	42,507	-	42,507



Sasank E. Samuel
Ana Chite

