

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, 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 Indian 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: 24052141BKEYBP9131



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
INDIAN 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		41,89,270	48,38,763
(b) Restricted Funds		15,00,000	15,00,000
		56,89,270	63,38,763
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	21,897	20,422
(c) Other current liabilities	5	78,286	77,286
(d) Short-term provisions		-	-
		1,00,183	97,708
Total		57,89,453	64,36,471
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	6		
(i) Property, Plant and Equipment		2,48,273	2,31,955
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments	7	35,85,141	37,91,635
(c) Long Term Loans and Advances	8	-	-
(d) Other non-current assets	9	1,85,800	1,85,800
		40,19,215	42,09,390
2 Current assets			
(a) Current investments	7	-	-
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances	10	15,02,191	18,94,393
(e) Short Term Loans and Advances	8	7,661	-
(f) Other current assets	11	2,60,387	3,32,687
		17,70,238	22,27,080
Total		57,89,453	64,36,471
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-Sep-2024
Place : Bangalore

For Concerns Universe Foundation

Gnana Chitra
Gnana Chitra
Executive Trustee

Vasantha E Samuel
Vasantha E Samuel
Managing Trustee



CONCERNS UNIVERSE FOUNDATION
INDIAN 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		35,66,390	-	35,66,390	25,54,682	-	25,54,682
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	Other Income	12	3,67,945	-	3,67,945	2,55,923	-	2,55,923
III	Total Income (I+II)		39,34,335	-	39,34,335	28,10,605	-	28,10,605
IV	Expenses:							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	13	30,65,337	-	30,65,337	16,78,166	-	16,78,166
(d)	Finance costs		-	-	-	-	-	-
(e)	Depreciation and amortization expense	14	35,161	-	35,161	18,292	-	18,292
(f)	Other expenses	15	7,29,984	-	7,29,984	9,34,289	-	9,34,289
(g)	Programme expenses	16	7,53,346	-	7,53,346	5,55,716	-	5,55,716
(h)	Miscellaneous Expenses		-	-	-	-	-	-
	Total expenses		45,83,828	-	45,83,828	31,86,462	-	31,86,462
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(6,49,493)	-	(6,49,493)	(3,75,857)	-	(3,75,857)
VI	Exceptional items		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		(6,49,493)	-	(6,49,493)	(3,75,857)	-	(3,75,857)
VIII	Extraordinary items		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		(6,49,493)	-	(6,49,493)	(3,75,857)	-	(3,75,857)
	Appropriations Transfer to funds							
	Transfer from funds							
	Balance transferred to General Fund		(6,49,493)	-	(6,49,493)	(3,75,857)	-	(3,75,857)
	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-Sep-2024
Place : Bangalore

For Concerns Universe Foundation

Gnana Chitra Vasantha E. Samuel
Executive Trustee Managing Trustee



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

Particulars		Amount in Rs.	
		FY 2023-24	FY 2022-23
A. Opening Balance			
Cash and bank balances		18,94,393	20,45,028
B. Income Received During the Year			
I Donations and Grants	35,66,390		25,54,682
II Fees from Rendering of Services	-		-
III Sale of Goods	-		-
IV Other income	1,00,266		81,873
Total Income Received During the Year	36,66,656		26,36,555
C. Other Receipts			
(i). Advance Received	-		-
(ii). Fixed Deposit redemption	5,00,000		5,23,345
(iii). Sale of Flour Mill Machinery	-		52,956
(iv). Income Tax Refund Received FY 20-21 & FY 21-22	46,473		-
	5,46,473		5,76,301
Total (A+B+C)	61,07,522		52,57,884
D. Expenses Paid During the Year			
I Material Purchased	-		-
II Donations/contributions paid	-		-
III Employee benefits expense	30,71,998		17,54,088
IV Finance costs	-		-
V Fixed Assets Purchased During the Year	51,479		51,200
VI Other expenses	7,28,508		9,39,488
VII Programme expenses	7,53,346		5,55,716
VIII Miscellaneous Expenses	-		-
Total expenses	46,05,331		33,00,491
E. Other Payments			
(i). Fixed Deposit investment	-		-
(ii). Security deposits	-		13,000
(iii). Rental Deposits	-		50,000
(iv). Advance Paid	-		-
	-		63,000
F. Closing Balance			
Cash and bank balances	15,02,191		18,94,393
Total (D+E+F)	61,07,522		52,57,884

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-Sep-2024
Place : Bangalore

For Concerns Universe Foundation

Gnana Chitra
Executive Trustee

Vasanth E Samuel
Managing Trustee



**CONCERNS UNIVERSE FOUNDATION
INDIAN 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.



Basanth E. Samuel
Ana Phil



**CONCERNS UNIVERSE FOUNDATION
INDIAN 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.



Sarath E. Samuel
Gnan Chitra



CONCERNS UNIVERSE FOUNDATION

INDIAN 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)	48,38,763	39,34,335	45,83,828	41,89,270
	(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)	15,00,000	-	-	15,00,000
2	Designated Funds	-	-	-	-
Total		63,38,763	39,34,335	45,83,828	56,89,270
Previous Year (PY)		67,14,620	28,10,605	31,86,462	63,38,763



Sabari E. Samuel
Anne Chilo



**CONCERNS UNIVERSE FOUNDATION
INDIAN 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 Payables			
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	21,897	20,422
	Total payables	21,897	20,422
5 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	305	305
(h)	Other payables	77,981	76,981
	Total Other current liabilities	78,286	77,286



Salant E. Samuel
Gmane Chilo



CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2024

6 Property, Plant and Equipment

Particulars /Assets	TANGIBLE ASSETS										Amount in Rs.
	Freehold land @ 0%	Buildings @ 10%	Computers @ 40%	Office equipment @ 15%	Furniture & Fixtures @ 10%	Vehicles @ 15%	Others @ 15%	Total			
Gross Block*											
As at 1st April 2023	-	1,39,569	35,304	51,200	47,698	-	27,680	3,01,451			
Additions	-	-	-	-	-	-	-	-			
1st Half	-	-	-	-	-	-	-	-			
2nd Half	-	-	37,893	-	-	-	13,586	51,479			
Deductions/Adjustments	-	-	-	-	-	-	-	-			
As at 1st April 2022	-	1,39,569	88,260	-	47,698	-	27,680	3,03,207			
Additions	-	-	-	-	-	-	-	-			
1st Half	-	-	-	-	-	-	-	-			
2nd Half	-	-	-	51,200	-	-	-	-			
Deductions/Adjustments	-	-	52,956	-	-	-	-	-			
As at 31 March 2024	-	1,39,569	73,197	51,200	47,698	-	41,266	3,52,930			
As at 31 March 2023	-	1,39,569	35,304	51,200	47,698	-	27,680	3,01,451			
Depreciation/Adjustments											
As at 1st April 2023	-	13,608	35,304	3,840	9,063	-	7,681	69,496			
Additions	-	12,596	7,579	7,104	3,864	-	4,019	35,161			
Deductions/Adjustments	-	-	-	-	-	-	-	-			
As at 1st April 2022	-	6,978	35,304	-	4,770	-	4,152	51,204			
Additions	-	6,630	-	3,840	4,293	-	3,529	18,292			
Deductions/Adjustments	-	-	-	-	-	-	-	-			
As at 31 March 2024	-	26,204	42,883	10,944	12,926	-	11,700	1,04,657			
As at 31 March 2023	-	13,608	35,304	3,840	9,063	-	7,681	69,496			
Net Block											
As at 31 March 2024	-	1,13,365	30,314	40,256	34,772	-	29,566	2,48,273			
As at 31 March 2023	-	1,25,961	-	47,360	38,636	-	19,999	2,31,955			

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

Subank E Samuel
Grama Chile



**CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION**

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

Amount in Rs.

7	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.	35,85,141	37,91,635
	Total Non Current Investments	35,85,141	37,91,635
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:-			
INDIAN CONTRIBUTION			
Money invested or deposited in the forms and modes specified in sub-section (5) of section 11 of the Act			
	Canara Bank FD: XXXXXXXX2071	25,85,141	22,91,635
	Canara Bank FD: XXXXXXXX4943-01	5,00,000	5,00,000
	Canara Bank FD: XXXXXXXX4943-02	5,00,000	5,00,000
	Canara Bank FD: XXXXXXXX4943-03	-	5,00,000
	Others	-	-
	Total	35,85,141	37,91,635



Hasant E. Samuel
Grant Chair



CONCERNS UNIVERSE FOUNDATION

INDIAN CONTRIBUTION

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

		Amount in Rs.			
8	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	-	-	-	-
(c)	Other loans and advances	-	-	7,661	-
(i)	Prepaid expenses	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-
(v)	GST input credit receivable	-	-	-	-
(vi)	Security Deposits	-	-	-	-
(vii)	Balance with government authorities	-	-	-	-
	Sub-Total(B)= (a)+(b)	-	-	7,661	-
	Total	-	-	7,661	-
9	Other non-current assets			31 March 2024	31 March 2023
(a)	Security Deposits			43,000	43,000
(b)	Prepaid expenses			-	-
(c)	Rental Deposit			1,41,100	1,41,100
(d)	Gas Cylinder Deposit			1,700	1,700
(e)	Telephone Deposit			-	-
(f)	Water Deposit			-	-
(g)	Electricity Deposit			-	-
(h)	Lease Deposit (Refundable)			-	-
	Total other non-current other assets			1,85,800	1,85,800
10	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			-	2,551
	Total	(i)		-	2,551
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			15,02,191	18,91,842
(iii)	Others			-	-
	Total other bank balances	(ii)		15,02,191	18,91,842
	Total Cash and bank balances	(i)+(ii)		15,02,191	18,94,393
Breakup of the above Note is as follows:-					
INDIAN CONTRIBUTION					
(i). Cash on Hand				-	2,551
(ii). Bank Balances					
Money invested or deposited in the forms and modes specified in sub-section (5) of section 11 of the Act					
CANARA BANK- XXXXXXXXXX1635				3,48,268	30,679
UNION BANK OF INDIA (UBI)- XXXXXXXXXX3060				11,53,923	18,61,163
Others				-	-
	Total			15,02,191	18,94,393
11	Other current assets			31 March 2024	31 March 2023
(a)	Interest accrued but not due on deposits			-	-
(b)	Interest accrued and due on deposits			2,02,804	2,51,167
(c)	Interest accrued on SB Account			-	-
(d)	TDS Receivable FY 2023-24 (AY 2024-25)			22,536	-
(e)	TDS Receivable Earlier Years			24,158	70,631
(f)	Others			10,889	10,889
	Total			2,60,387	3,32,687

Balant E - Samuel
Gana Chit



CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION

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

		FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
12	Other Income						
(a)	SB Interest Income	41,937	-	41,937	48,319	-	48,319
(b)	FD Interest Income	3,22,791	-	3,22,791	1,74,050	-	1,74,050
(c)	Dividend Income	-	-	-	-	-	-
(d)	Net gain on sale of investments	-	-	-	-	-	-
(e)	Profit on Sale of Fixed Assets	-	-	-	25,054	-	25,054
(f)	Donation-in-Kind	-	-	-	-	-	-
(g)	Interest Income on Income Tax Refund	3,217	-	3,217	-	-	-
(h)	Other non-operating Income	-	-	-	8,500	-	8,500
	Total other income	3,67,945	-	3,67,945	2,55,923	-	2,55,923
13	Employee benefits expense						
	(Including contract labour)						
(a)	Salaries, wages, bonus and other allowances	30,22,900	-	30,22,900	14,67,582	-	14,67,582
(b)	Contribution to provident and other funds	-	-	-	-	-	-
(c)	Gratuity expenses	-	-	-	-	-	-
(d)	Staff Insurance, welfare and Training expenses	42,437	-	42,437	2,10,584	-	2,10,584
	Total Employee benefits expense	30,65,337	-	30,65,337	16,78,166	-	16,78,166
14	Depreciation and amortization expense						
(a)	on tangible assets	35,161	-	35,161	18,292	-	18,292
(b)	on intangible assets	-	-	-	-	-	-
	Total Depreciation and amortization expense	35,161	-	35,161	18,292	-	18,292
15	Other Expenses						
(i)	Consumption of stores and spare parts	-	-	-	-	-	-
(ii)	Electricity, Water, Power and fuel	15,240	-	15,240	77,460	-	77,460
(iii)	Volunteer Charges	-	-	-	-	-	-
(iv)	Repairs and maintenance - Program	1,19,078	-	1,19,078	18,892	-	18,892
(v)	Repairs and maintenance - Others	22,021	-	22,021	69,564	-	69,564
(vi)	Insurance	5,787	-	5,787	5,787	-	5,787
(vii)	Rent, Rates and taxes (includes Interest, Penalty etc), excluding taxes on Income	1,70,199	-	1,70,199	1,19,440	-	1,19,440
(viii)	Labour charges	-	-	-	-	-	-
(ix)	Travelling expenses	68,017	-	68,017	69,476	-	69,476
(x)	Auditor's remuneration	45,360	-	45,360	41,300	-	41,300
(xi)	Printing and stationery	61,740	-	61,740	93,345	-	93,345
(xii)	Fund Raising and/or Communication expenses	-	-	-	-	-	-
(xiii)	Legal and/or professional charges	1,25,040	-	1,25,040	2,97,888	-	2,97,888
(xiv)	Advertisement and/or publicity	5,210	-	5,210	-	-	-
(xv)	Promotion expenses	-	-	-	-	-	-
(xvi)	Commission	-	-	-	-	-	-
(xvii)	Telephone and Internet Charges	59,906	-	59,906	54,110	-	54,110
(xviii)	Registration, Subscriptions and/or Renewal Fees/Charges	7,770	-	7,770	3,257	-	3,257
(xix)	Hospitality Expenses other than for programme and/or staff	6,330	-	6,330	8,721	-	8,721
(xx)	Postage and Courier Charges/Expenses	3,499	-	3,499	40	-	40
(xxi)	Office Maintenance, Meetings & Administrative expenses	14,786	-	14,786	75,010	-	75,010
	Total	7,29,984	-	7,29,984	9,34,289	-	9,34,289



Sasanth E. Samuel
Anana Chuli



CONCERN'S UNIVERSE FOUNDATION

INDIAN CONTRIBUTION

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

Amount in Rs.

16	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.	1,750	-	1,750	-	-	-
2	Medical camps for lifestyle diseases/Multi function patient care	4,688	-	4,688	39,207	-	39,207
3	Programme Hospitality Expenses	150	-	150	26,950	-	26,950
4	Awareness/Special Events/Special Programs / Celebrations/ Events/Special program workshop & refreshments -students	60,237	-	60,237	67,735	-	67,735
5	Training Resource Material/Study Learning Materials (S G M-Key and Other Teaching & Learning Material)	3,91,035	-	3,91,035	69,070	-	69,070
6	Nutrition feeding program (S G M-Nutrition Exps)	1,53,517	-	1,53,517	1,51,002	-	1,51,002
7	Admission/Assessment expenses-NSDC, Mock Viva-NSDC, NSDC-Exam Fees	94,145	-	94,145	67,650	-	67,650
8	Certificates	1,064	-	1,064	-	-	-
9	Community Field Visit	600	-	600	-	-	-
10	Education Support - Expenses	40,850	-	40,850	43,000	-	43,000
11	HPM Expenses	5,310	-	5,310	4,190	-	4,190
12	Tailoring Unit Setup Expenses	-	-	-	86,912	-	86,912
	Total Programme expenses	7,53,346	-	7,53,346	5,55,716	-	5,55,716

Satish E. Samuel
Anna Chiti

