



AUDIT REPORT

The Trustees,
Regenboog India Foundation,
371/1, Vedyappanur Village,
Adi Annamalai Post,
Tiruvannamalai.

1. We have audited the attached Balance Sheet of **REGENBOOG INDIA FOUNDATION** as at 31st March 2016 and the Income and Expenditure account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted the audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, the evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by association, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further We report that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of this audit.
 - ii. In our opinion, subject to our notes in respect of depreciation relating to current and earlier periods, proper books of account as required by law have been kept by the association as far as appears from our examination of those books.
 - iii. The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of account.
 - iv. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.
 - a. In the case of the Balance Sheet, **of the State of affairs** of the association as at 31st March 2016.
 - b. In the case of the Income and Expenditure, **Excess of Income over Expenditure** for the year ended on that date.

CA R GIRIDHARAN FCA
Partner
M No. 206508
for & on behalf of
Sreevathson V Associates
Chartered Accountants
Regn No : 0086785



Date:- 01-05-2016



Certificate given by Chartered Accountant

We have audited the account of **REGENBOOG INDIA FOUNDATION, 381, VEDIYAPPANUR VILLAGE, ADI ANNAMALAI POST, TIRUVANNAMALAI 606604, TAMILNADU, Registration Number 1269, Tamilnadu** for the financial year ending the 31st March 2016 and examined all relevant books and vouchers and certify that according to the audited account:

(i) the brought forward foreign contribution at the beginning of the financial year was **Rs.32,17,813/-**;

(ii) foreign contribution of **Rs.85,19,603/-** was received by the Association during the financial year **2015-16**;

(iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of **Rs.3,18,946/-** was received by the Association during the financial year **2015-16**;

(iv) the balance of unutilised foreign contribution with the Association at the end of the financial year **2015-16** was **Rs.39,76,840/-**;

(v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.

(vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.

(vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010



CA R Giridharan FCA
M No206508
Partner
for & on behalf of
Sreevathson V Associates
Chartered Accountants
Regn No : 008678S
Date : 10- Jun-2016
Place : Tiruvannamalai


Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604

Balance Sheet as on 31-Mar-2016				
Particulars	Notes	Foreign Contribution	Local Contribution	Total
Sources of funds				
Capital Fund	1(a)	1,59,03,917	5,26,762	1,64,30,679
SCV Construction Fund	1(b)	14,22,386	-	14,22,386
Pharmacy - Land & Construction Fund	1(b)	57,78,661	-	57,78,661
Total		2,31,04,964	5,26,762	2,36,31,726
Application				
Fixed Assets	3	1,91,19,512	18,398	1,91,37,910
Loans, advances and deposits	2	17,200	1,000	18,200
Cash and Cash equivalents	4	39,76,840	5,07,364	44,84,204
Current Liabilities				
Audit Fees Payable		(8,588)	-	(8,588)
Total		2,31,04,964	5,26,762	2,36,31,726


CA R Giridharan FCA
 M No 206508
 Partner
 for & on behalf of
Sreevathson V Associates
 Chartered Accountants
 Regn No : 0086785
 Date



1 MAY 2016


G Madhan Mohan
 Managing Trustee
 Regenboog India Foundation



Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604

Statement of Income & Expenditure for the year ended 2015-16				
Particulars	Notes	Foreign Contribution	Local Contribution	Total
Receipts				
Donations	5	85,19,603	2,62,002	87,81,605
Interest Income	6	3,18,946	18,352	3,37,298
Total		88,38,549	2,80,354	91,18,903
Expenditure				
Project Expenses				
-Arunachala Evening Schools	7(i)	7,98,266	-	7,98,266
-Mobile Medical Clinic	7(ii)	15,53,119	-	15,53,119
-Sarasvathi Children's Village	7(iii)	17,64,951	6,155	17,71,106
-Environment Awareness Expenses	7(iv)	-	21,447	21,447
-Arunachala Mobile Library	7(v)	1,39,531	-	1,39,531
-Educational Sponsorship Program	7(vi)	4,07,894	-	4,07,894
Administrative Expenses	8	4,93,254	1,507	4,94,761
Depreciation	3	22,37,946	2,199	22,40,145
Total		73,94,961	31,308	74,26,269
Surplus/ (Deficit)				
		14,43,588	2,49,046	16,92,634

CA R Giridharan FCA
M No206508
Partner
for & on behalf of
Sreevathson V Associates
Chartered Accountants
Regn No : 0086785
Date:



11 MAY 2016

G Madhan Mohan
Managing Trustee
Regenboog India Foundation



Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India

Receipts & Payments Statement							
(April'15 - March'16)							
Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
Opening Balances	32,17,813	2,65,118	34,82,931	Arunachala Evening Schools	7,98,266	-	7,98,266
-Cash	38,069	3,347	41,416	Salaries and wages	1,09,306	-	1,09,306
-Bank	31,79,744	2,61,771	34,41,515	Honorarium	5,91,509	-	5,91,509
Donations	85,19,603	2,62,002	87,81,605	Rent	48,787	-	48,787
Donations - Project Expenses	85,19,603	2,62,002	87,81,605	Repair & Maintenance Expenses	14,993	-	14,993
-Verein Arunachala Village School	26,50,171	-	26,50,171	Printing & Stationary Materials	6,850	-	6,850
-Vereins Arunachala Rising Sun	43,42,268	-	43,42,268	Staff welfare and Food Expenses	4,196	-	4,196
-One World Children's Fund	11,59,992	-	11,59,992	Travelling Expenses	7,201	-	7,201
-VZW De Johanna Bode	3,60,172	-	3,60,172	Functions & Celebrations Expenses	7,055	-	7,055
-Others donors	7,000	2,62,002	2,69,002	Education Materials	1,700	-	1,700
Interests	3,18,946	18,352	3,37,298	Power and Electricity	2,073	-	2,073
- Bank Interest	52,381	5,441	57,822	Rates and Taxes	2,317	-	2,317
- Fixed Deposit Interest	2,66,565	12,911	2,79,476	Newspaper and Periodicals	1,951	-	1,951
Deposit	20,000	-	20,000	Communication Expenses	328	-	328
- AVM Pharmacy Deposit	20,000	-	20,000	Mobile Medical Clinic	15,53,119	-	15,53,119
				Salaries and wages	4,00,440	-	4,00,440
				Medical and hygiene expenses	3,90,805	-	3,90,805
				Honorarium	3,91,194	-	3,91,194
				Travel and conveyance	1,61,349	-	1,61,349
				Repair & Maintenance Expenses	1,22,976	-	1,22,976
				Rates and Taxes	47,828	-	47,828
				Functions and Celebrations	2,674	-	2,674
				Staff welfare and Food expenses	20,069	-	20,069
				Printing & Stationary Materials	13,480	-	13,480
				Power and Electricity	864	-	864
				Uniform and Clothing	1,440	-	1,440
							-



Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India

Receipts & Payments Statement							
(April'15 - March'16)							
Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Sarasvathi Children's Village	17,64,951	6,155	17,71,106
				Food and provisions	4,21,807	1,535	4,23,342
				Salaries and wages	4,48,742	-	4,48,742
				Repair & Maintenance Expenses	1,48,782	-	1,48,782
				Garden Maintenance	34,732	-	34,732
				Rates and Taxes	77,196	-	77,196
				Travel and conveyance	1,12,000	-	1,12,000
				Vegetable expense	1,07,098	-	1,07,098
				Gas and fuel expense	61,910	-	61,910
				Uniform and Clothing	66,018	4,620	70,638
				Staff welfare and Food expenses	9,114	-	9,114
				Educational expenses	73,237	-	73,237
				Medical and hygienic expenses	79,400	-	79,400
				Honorarium	26,100	-	26,100
				Printing and stationary	35,773	-	35,773
				Power and Electricity	23,808	-	23,808
				Functions & Celebrations Expenses	23,743	-	23,743
				Communication Expenses	3,631	-	3,631
				Freight charges	3,240	-	3,240
				Professional & Consulting Fees	5,000	-	5,000
				Gifts, Newspaper and periodicals	3,620	-	3,620
				Environment Awareness Expenses	-	21,447	21,447
				Arunachala Mobile Library	1,39,531	-	1,39,531
				Repair & Maintenance Expenses	20,508	-	20,508
				Rates and Taxes	28,077	-	28,077
				Salaries & Wages	40,306	-	40,306
				Travelling Expenses	9,817	-	9,817
				Honorarium	30,250	-	30,250
				Functions & Celebrations Expenses	3,202	-	3,202



Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India

Receipts & Payments Statement							
(April'15 - March'16)							
Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Printing & Stationary Materials	2,681	-	2,681
				Staff welfare and Food Expenses	4,015	-	4,015
				Freight Expenses	270	-	270
				Medical and hygienic expenses	405	-	405
				Administration expenses	4,84,666	1,507	4,86,173
				Salary and wages	2,31,209	-	2,31,209
				Bank Charges	2,600	7	2,607
				Travel and conveyance	38,559	-	38,559
				Printing and stationary	28,186	-	28,186
				Communication expenses	17,686	-	17,686
				Repairs and maintenance	74,788	-	74,788
				Garden maintenance	12,953	-	12,953
				Medical and hygienic expenses	3,414	-	3,414
				Electricity	7,133	-	7,133
				Food expenses	4,062	-	4,062
				Uniform	4,000	-	4,000
				Freight	1,050	-	1,050
				Website Management	10,000	-	10,000
				Staff Welfare	12,851	-	12,851
				Honorarium	11,500	-	11,500
				Rates and Taxes	2,301	-	2,301
				Functions and Celebrations	19,574	-	19,574
				Gifts, Newspaper and periodicals	2,800	1,500	4,300
				Electricity Deposit	10,000	-	10,000
				Audit Fees Payable paid during the year	16,854	-	16,854
				Educational Sponsorship program	4,07,894	-	4,07,894
				Fixed assets purchased	29,24,241	9,000	29,33,241
				Closing Balance	39,76,840	5,07,363	44,84,203
				-Cash	12,695	9,065	21,760
				-Bank	39,64,145	4,98,298	44,62,443
Total	1,20,76,362	5,45,472	1,26,21,834	Total	1,20,76,362	5,45,472	1,26,21,834

CA R Giridharan FCA
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Chartered Accountants
Regn No : 0086785
Date:



G Madhan Mohan
Managing Trustee
Regenboog India Foundation



11 MAY 2016

Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604
For the Financial year 2015-16

Statement showing application of Funds			
Particulars	Foreign Contribution	Local Contribution	Total
SOURCES OF FUNDS			
-Donations	85,19,603	2,62,002	87,81,605
-Interest	3,18,946	18,352	3,37,298
Change in working capital			
<i>Add : ↓ in Current assets/ ↑ in Current Liabilities</i>			
<i>Less : ↑ in Current assets/ ↓ in Current Liabilities</i>			
Cash	(25,374)	5,718	(19,656)
Bank	7,84,401	2,36,527	10,20,928
Total A	88,38,549	2,80,354	91,18,903
APPLICATION OF FUNDS			
Capital Expenditure	29,24,241	9,000	29,33,241
Building	4,20,958	-	4,20,958
Pharmacy Campus	3,50,893	-	3,50,893
SCV Cob Kitchen	72,602	-	72,602
Fourth House	14,67,359	-	14,67,359
Furniture	1,08,292	-	1,08,292
electrical equipment	10,042	-	10,042
Plant & Machinery	4,41,595	9,000	4,50,595
Computer	30,135	-	30,135
Library Books	22,365	-	22,365
Operating Expenses	51,48,427	29,109	51,77,535
Total B	80,72,668	38,109	81,10,776
Excess of Application over Source (A-B)			
	7,65,881	2,42,245	10,08,127
Utilisation %			
	91.33%	13.59%	88.94%



Regenboog India Foundation
 381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604
 Notes for the year ended 31-Mar-2016

Note 1(a)

Capital fund	Foreign Contribution	Local Contribution	Total
Opening balance	1,44,60,329	2,77,716	1,47,38,045
Add:- surplus/Deficit for the year	14,43,588	2,49,046	16,92,634
Balance carried to Balance Sheet	1,59,03,917	5,26,762	1,64,30,679

Note 1(b)

Fund received for specified purpose	Foreign Contribution	Local Contribution	Total
Verein Arunachala Village School-Land Fund (Pharmacy & Office)	4,99,559	-	4,99,559
Verein Arunachala Village School-(SCV Construction fund)	14,22,386	-	14,22,386
Vereins Arunachala Rising Sun-Land fund (Pharmacy & Office)	3,85,000	-	3,85,000
VZW De Johanna Bode-(Pharmacy & Office Construction Fund)	48,94,102	-	48,94,102
Total	72,01,047	-	72,01,047

Note 2

Loans, advances and deposits	Foreign Contribution	Local Contribution	Total
Gas deposit	1,500	1,000	2,500
EB Deposit	15,700	-	15,700
Total	17,200	1,000	18,200

Note 4

Cash and Cash equivalents	Foreign Contribution	Local Contribution	Total
Cash in Hand	12,695	9,065	21,760
Bank A/c			
-LVB A/c	39,64,145	-	39,64,145
-Karur Yysya bank Ltd	-	4,98,298	4,98,298
Total	39,76,840	5,07,364	44,84,203



Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604
Notes for the year ended 31-Mar-2016

Note 5

Direct income	Foreign Contribution	Local Contribution	Total
Donations			
Verein Arunachala Village School	26,50,171	-	26,50,171
Vereins Arunachala Rising Sun	43,42,268	-	43,42,268
One World Children's Fund	11,59,992	-	11,59,992
VZW De Johanna Bode	3,60,172	-	3,60,172
Others	7,000	2,62,002	2,69,002
Total	85,19,603	2,62,002	87,81,605

Note 6

Other income	Foreign Contribution	Local Contribution	Total
Bank Interest	52,381	5,441	57,822
Interest from Fixed Deposits	2,66,565	12,911	2,79,476
Total	3,18,946	18,352	3,37,298

Note 7

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(i)			
Arunachala Evening Schools	7,98,266	-	7,98,266
Salaries and wages	1,09,306	-	1,09,306
Honorarium	5,91,509	-	5,91,509
Rent	48,787	-	48,787
Repair & Maintenance Expenses	14,993	-	14,993
Printing & Stationary Materials	6,850	-	6,850
Staff welfare and Food Expenses	4,196	-	4,196
Travelling Expenses	7,201	-	7,201
Functions & Celebrations Expenses	7,055	-	7,055
Education Materials	1,700	-	1,700
Power and Electricity	2,073	-	2,073
Rates and Taxes	2,317	-	2,317
Newspaper and Periodicals	1,951	-	1,951
Communication Expenses	328	-	328



Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604

Note 3

FIXED ASSETS

Foreign Contribution

Particulars	Rate	Opening WDV	Additions		Deletions	Depreciation	Closing WDV
			> 180 days	< 180 days			
Building	10%	64,95,393	-	4,20,958	-	6,28,491	62,87,860
Pharmacy Campus	10%	44,61,388	3,50,893	-	-	4,81,228	43,31,053
SCV Cob Kitchen	10%	4,11,599	65,568	7,034	-	47,365	4,36,836
Fourth House	10%	1,30,853	7,62,252	7,05,107	-	54,055	15,44,157
Vehicle	15%	23,40,088	-	-	-	3,51,013	19,89,075
Furniture	10%	3,76,845	57,238	51,054	-	40,856	4,44,281
Electrical equipment	15%	4,36,278	10,042	-	-	66,948	3,79,372
Plant & Machinery	80%	2,38,109	4,28,395	13,200	-	5,27,923	1,51,781
Computer	60%	35,900	30,135	-	-	39,621	26,414
Musical instruments	10%	4,463	-	-	-	446	4,017
Books	0%	1,73,281	-	22,365	-	-	1,95,646
Land	0%	33,29,020	-	-	-	-	33,29,020
Total		1,84,33,217	17,04,523	12,19,718	-	22,37,946	1,91,19,512

Local Contribution

Particulars	Rate	Opening WDV	Additions		Deletions	Depreciation	Closing WDV
			> 180 days	< 180 days			
Books	0%	5,000	-	-	-	-	5,000
Plant & Machinery	15%	2,609	9,000	-	-	1,741	9,868
Furniture	10%	3,870	-	-	-	387	3,483
Musical Instrument	10%	-	-	-	-	-	-
Computer	60%	118	-	-	-	71	47
Total		11,597	9,000	-	-	2,199	18,398



Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604
Notes for the year ended 31-Mar-2016

Note 7(ii)			
Mobile Medical Clinic	15,53,119	-	15,53,119
Salaries and wages	4,00,440	-	4,00,440
Medical and hygiene expenses	3,90,805	-	3,90,805
Honorarium	3,91,194	-	3,91,194
Travel and conveyance	1,61,349	-	1,61,349
Repair & Maintenance Expenses	1,22,976	-	1,22,976
Rates and Taxes	47,828	-	47,828
Functions and Celebrations	2,674	-	2,674
Staff welfare and Food expenses	20,069	-	20,069
Printing & Stationary Materials	13,480	-	13,480
Power and Electricity	864	-	864
Uniform and Clothing	1,440	-	1,440

Note 7(iii)			
Sarasvathi Children Home	17,64,951	6,155	17,71,106
Food and provisions	4,21,807	1,535	4,23,342
Salaries and wages	4,48,742	-	4,48,742
Repair & Maintenance Expenses	1,48,782	-	1,48,782
Garden Maintenance	34,732	-	34,732
Rates and Taxes	77,196	-	77,196
Travel and conveyance	1,12,000	-	1,12,000
Vegetable expense	1,07,098	-	1,07,098
gas and fuel expense	61,910	-	61,910
Uniform and Clothing	66,018	4,620	70,638
Staff welfare and Food expenses	9,114	-	9,114
Educational expenses	73,237	-	73,237
Medical and hygienic expenses	79,400	-	79,400
Honorarium	26,100	-	26,100
Printing and stationary	35,773	-	35,773
Power and Electricity	23,808	-	23,808
Functions & Celebrations Expenses	23,743	-	23,743
Communication Expenses	3,631	-	3,631
Freight charges	3,240	-	3,240
Professional & Consulting Fees	5,000	-	5,000
Gifts, Newspaper and periodicals	3,620	-	3,620



Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604

Notes for the year ended 31-Mar-2016

Note7(iv)			
Environment Awareness Expenses	-	21,447	21,447
Enivornmental Expenses	-	747	747
Flood Relief expenses	-	20,700	20,700
Note7(v)			
Arunachala Mobile Library	1,39,531	-	1,39,531
Repair & Maintenance Expenses	20,508	-	20,508
Rates and Taxes	28,077	-	28,077
Salaries & Wages	40,306	-	40,306
Travelling Expenses	9,817	-	9,817
Honorarium	30,250	-	30,250
Functions & Celebrations Expenses	3,202	-	3,202
Printing & Stationary Materials	2,681	-	2,681
Staff welfare and Food Expenses	4,015	-	4,015
Freight Expenses	270	-	270
Medical and hygienic expenses	405	-	405
Note 7(vi)			
Educational Sponsorship	4,07,894		4,07,894
Total	46,63,761	27,602	46,91,363

Note 8

Administration expenses	Foreign Contribution	Local Contribution	Total
Salary and wages	2,31,209	-	2,31,209
Bank Charges	2,600	7	2,607
Audit Fees	8,588	-	8,588
Travel and conveyance	38,559	-	38,559
Printing and stationary	28,186	-	28,186
Communication expenses	17,686	-	17,686
Repairs and maintenance	74,788	-	74,788
Garden maintenance	12,953	-	12,953
Medical and hygienic expenses	3,414	-	3,414
Electricity	7,133	-	7,133
Food expenses	4,062	-	5,597
Uniform	4,000	-	4,000
Freight	1,050	-	1,050
Website Management	10,000	-	10,000
Staff Welfare	12,851	-	12,851
Honorarium	11,500	-	11,500
Rates and Taxes	2,301	-	2,301
Functions and Celebrations	19,574	-	19,574
Gifts, Newspaper and periodicals	2,800	1,500	4,300
Total	4,93,254	1,507	4,96,296

Note : Project expenses for Arunchala Village Medical Program are now recorded under Mobile Medical Clinic

