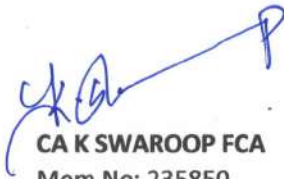




AUDIT REPORT

The Trustees,
No.381, Vedyappanur Village,
AdiAnnamalai Post, Tiruvannamalai,
Tamilnadu- 606604.

1. We have audited the attached Balance Sheet of REGENBOOG INDIA FOUNDATION TRUST as at 31" March 2020 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 andearlier periods, proper books of account as required by law have been kept by theassociation 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 inagreement 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 trueand 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 31 March 2020.
 - b) In the case of the Income and Expenditure, **Excess of Income over Expenditure**for the year ended on that date.


CA K SWAROOP FCA
Mem No: 235850

Partner
Sreevathson V Associates
Chartered Accountants
Firm Reg no: 008678S
Date:

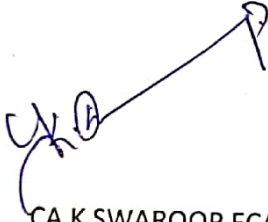




TO WHOMSOEVER IT MAY CONCERN,

We have audited the accounts of Regenboog India Foundation Trust, 381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai, Tamilnadu – 606604, India for the financial year ending the 31st March 2020 and examined all relevant books and vouchers and certify that according to the audited account:

1. The brought forward foreign contribution at the beginning of the financial year was Rs. 22,11,884/-
2. Foreign contribution of Rs. 76,87,134/- was received by the association during the financial year 2019-20.
3. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs.4,02,757/-was received by the association during the financial year 2019-20.
4. The balance of unutilized foreign contribution with the association at the end of the financial year 2019-20 was Rs. 44,79,227/-
5. 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.





CA K SWAROOP FCA
Membership No. 235850
Partner
For & on behalf of
Sreevathson V Associates
Chartered Accountants
Regn No. 008678S
Date:


Regenboog India Foundation
381, VEDIYAPPANUR VILLAGE, ADI ANNAMALAI POST, TIRUVANNAMALAI 606604

Balance Sheet as on 31-March-2020

Particulars	Notes	Year Ending 2020		
		Foreign Contribution	Local Contribution	Total
Sources of funds				
Capital Fund	1	1,92,13,805	8,38,139	2,00,51,944
Current Liabilities				
Short term provisions	2	33,903	0	33,903
Total		1,92,47,708	8,38,139	2,00,85,847
Application				
Non- Current Assets				
Fixed Assets	9	1,47,51,281	4,56,955	1,52,08,236
Current Assets				
Loans, advances and deposits	3	17,200	26,000	43,200
Cash and Cash equivalents	4	44,79,227	3,55,184	48,34,411
Total		1,92,47,708	8,38,139	2,00,85,847




CA K SWAROOP FCA
M No: 235850
Partner
for & on behalf of
Sreevathson V Associates
Chartered Accountants
Regn No : 008678S
Date:

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 period Apr'19 to March'20

Particulars	Notes	Foreign Contribution	Local Contribution	Total
Income				
Donations	5	42,17,134	3,44,093	45,61,227
Interest Income	6	4,02,757 0	18,065	4,20,822
Total(A)		46,19,891	3,62,158	49,82,049
Expenditure	Sch			
Project Expenses		50,66,257	2,12,103	52,78,360
Arunachala Evening Schools	7(i)	7,99,696	0	7,99,696
Mobile Medical Clinic	7(ii)	21,92,702	0	21,92,702
Arunachala Mobile Library	7(iii)	5,36,732	0	5,36,732
Naviram park	7(iv)	3,91,090	0	3,91,090
Disaster Relief Project	7(v)	3,24,700	0	3,24,700
Educational Sponsorship Program	7(vi)	4,54,415	500	4,54,915
Saraswathy Childrens village	7(vii)	3,66,922	0	3,66,922
Girivalapathai Garbage Project	7(viii)		17,130	17,130
Environment Awareness	7(ix)		19,318	19,318
Water for Animals	7(x)		1,13,885	1,13,885
Nursery Plantation Project	7(xi)		61,270	61,270
		0		
Administrative Expenses	8	4,78,135	1,72,548	6,50,683
Depreciation	9	13,48,156	72,653	14,20,809
Total(B)		68,92,548	4,57,304	73,49,852
Surplus/ (Deficit) (A-B)		-2,272,657	-95,146	-2,367,803

CA K SWAROOP FCA
M No 235850
Partner
for & on behalf of
Sreevathson V Associates
Chartered Accountants
Regn No : 008678S
Date:



G Madhan Mohan
G Madhan Mohan
Managing Trustee
Regenboog India Foundation



Regenboog India Foundation
381, VEDIYAPPANUR VILLAGE, ADI ANNAMALAI POST, TIRUVANNAMALAI 606604, TAMILNADU, INDIA

Receipts & Payments Statement

(April'19 - March'20)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
Opening Balances	22,29,084	4,49,678	26,78,762	Arunachala Evening Schools	7,98,976		7,98,976
Cash	16,481	13,348	29,829	Salaries and Honorarium	5,25,420		5,25,420
Bank	21,95,403	4,10,330	26,05,733	EPF Contribution	4,370		4,370
Loans and advances		25,000	25,000	Educational expenses	3,600		3,600
Other deposits	17,200	1,000	18,200	Food Expenses	5,266		5,266
Donations				Rates & Taxes	94,939		94,939
Donations - Project Expenses	42,17,134	3,44,093	45,61,227	Rent	45,400		45,400
				Travel and Conveyance	46,518		46,518
				Electricity	3,315		3,315
Interests	4,02,757	18,065	4,20,822	Freight	700		700
Bank Interest	15,503	7,218	22,721	Fuel	31,657		31,657
Fixed Deposit Interest	3,81,769	10,847	3,92,616	Repairs and Maintenance	30,732		30,732
Insurance Claim	5,485		5,485.00	Function and Celebrations	5,979		5,979
Corpus Fund	34,70,000		34,70,000	Newspaper and Periodicals	300		300
				Printing and Stationery	780		780
				Mobile Medical Clinic	21,92,514		21,92,514
				Salary and Honorarium	11,50,571		11,50,571
				EPF Contribution	1,76,759		1,76,759
				Medical and hygiene expenses	4,35,142		4,35,142
				Travel and conveyance	4,916		4,916
				Repair & Maintenance Expenses	1,14,442		1,14,442
				Taxes & Fees	74,389		74,389
				Food expenses	28,947		28,947
				Printing & Stationery Materials	12,954		12,954
				Communication Expenses	1,925		1,925
				Professional & Consultancy	850		850
				Fuel	1,79,479		1,79,479
				Freight Charges	620		620
				Health Education	11,520		11,520
				Saraswathy Childrens village	3,71,515		3,71,515
				Salary and Honorarium	90,669		90,669
				EPF Contribution	18,405		18,405
				Food expenses	23,216		23,216
				Educational expenses	1,29,606		1,29,606
				Repair & Maintenance Expenses	2,220		2,220
				Travel and conveyance	2,156		2,156
				Uniform expenses	57,792		57,792
				Medical and hygienic expenses	9,975		9,975
				Printing and stationary	1,631		1,631
				Taxes and fees	2,430		2,430
				Communication	2,308		2,308
				Electricity	31,107		31,107



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

Receipts & Payments Statement

(April'19 - March'20)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Arunachala Mobile Library	5,35,347		5,35,347
				Salary and Honorarium	2,87,123		2,87,123
				EPF Contribution	73,141		73,141
				Repair & Maintenance Expenses	33,690		33,690
				Travelling Expenses	854		854
				Rates & Taxes	26,186		26,186
				Freight	5,370		5,370
				Communication	6,338		6,338
				Functions and celebrations	11,616		11,616
				Printing & Stationery Materials	15,782		15,782
				Food Expenses	11,041		11,041
				Fuel	64,206		64,206
				Naviram Park and Science Park	3,90,815		3,90,815
				EPF Contribution	31,295		31,295
				Food Expenses	2,790		2,790
				Salary & Honorarium	1,89,967		1,89,967
				Hygiene Expenses	534		534
				Fuel	1,855		1,855
				Labour Exp	9,500		9,500
				Freight	4,000		4,000
				Communication	1,925		1,925
				Repairs & Maintenance	96,988		96,988
				Printing & Stationery	1,786		1,786
				Functions & Celebrations	304		304
				Play materials	49,871		49,871
				Disaster Relief Project	3,24,700		3,24,700
				Disaster Relief Project	2,36,000		2,36,000
				Coronavirus work expenses	88,700		88,700
				Administration expenses	4,91,084	1,72,548	6,63,632
				Salary and Honorarium	1,43,651	43,451	1,87,102
				Staff welfare	4,782	2,100	6,882
				Bank Charges	6,204	814	7,018
				EPF Contribution	32,004	9,511	41,515
				Fuel	44,278	500	44,778
				Travel and conveyance	488	4,150	4,638
				Printing and stationery	18,021	2,468	20,489
				Communication expenses	14,555	2,066	16,621
				Repairs and maintenance	92,775	22,350	1,15,125
				Medical & Hygiene	5,013		5,013
				Functions & Celebrations Expenses	16,189	4,600	20,789
				Labour Charges	500	63,180	63,680
				Staff Uniform	18,300		18,300
				Food Expenses	8,698	17,358	26,056
				Audit Fees	21,240		21,240
				Freight	1,355		1,355
				Electricity	28,036		28,036
				Asset Insurance	17,070		17,070
				Rates & Taxes	1,305		1,305
				PF Penalty Fees	372		372
				Professional & Consulting Fees	16,248		16,248



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Receipts & Payments Statement

(April'19 - March'20)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Educational Sponsorship program	4,54,415	500	4,54,915
				Educational Sponsorship	2,41,914	500	2,42,414
				Travel and Conveyance	36,364		36,364
				Uniform and Clothing	1,200		1,200
				Food Expenses	2,624		2,624
				Medicines and Hygiene	1,338		1,338
				Printing and Stationery	15,597		15,597
				Educational Expenses	1,54,970		1,54,970
				Fuel	408		408
				Fixed Assets	2,63,182	46,000	1,02,76,008
				AES Devanandhal Roofing Works	86,873		86,873
				AES Paliyapattu Roofing Works	3,550		3,550
				AES Puthur Roofing Works	50,970		50,970
				Computers and Software	13,000	46,000	59,000
				Equipments	28,934		28,934
				Library Books	35,585		35,585
				Motor Cycle Library Vehicle	12,390		12,390
				Solar Panel Office Campus	31,880		31,880
				Nursery Plantation Project		61,270	61,270
				Girivalapathai Garbage Project		17,130	17,130
				Environment Awareness Program		19,318	19,318
				Water for Animals Project		1,13,885	1,13,885
				Closing Balance	44,96,427	3,81,185	48,77,612
				Cash	4,366	10,315	14,681
				Bank	44,74,861	3,44,870	48,19,730
				Loans and advances		25,000	25,000
				Other deposits	17,200	1,000	18,200
Total	1,03,18,975	8,11,836	1,11,30,811	Total	1,03,18,975	8,11,836	1,11,30,811


CA K SWAROOP FCA
M No 235850

Partner
for & on behalf of
Sreevathson V Associates
Chartered Accountants
Regn No : 0086785
Date:




G Madhan Mohan
Managing Trustee
Regenboog India Foundation



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

Note 1

Notes for the period ended 31-March-2020			
Capital fund	Year Ending 2019		
	Foreign Contribution	Local Contribution	Total
Opening balance	2,14,86,462	9,33,285	2,24,19,747
Add:- surplus/Deficit for the year	-2,272,657	-95,146	-2,367,803
Balance carried to Balance Sheet	1,92,13,805	8,38,139	2,00,51,944

Note 2

Short term provisions	Foreign Contribution	Local Contribution	Total
Provision for expenses	25,861		25,861
TDS payable			
Provident Fund Payable	8,042		8,042
Total	33,903	0	33,903

Note 3

Loans, advances and deposits	Foreign Contribution	Local Contribution	Total
Deposits	17,200	1,000	18,200
Loans and advances		25,000	25,000
Total	17,200	26,000	43,200

Note 4

Cash and Cash equivalents	Foreign Contribution	Local Contribution	Total
Cash in Hand	4,366	10,315	14,681
Bank A/c			
City Union Bank	44,74,861		44,74,861
Canara Bank		3,44,870	3,44,870
Total	44,79,227	3,55,185	48,34,412

Note 5

Donations	Foreign Contribution	Local Contribution	Total
Donations	42,17,134	3,44,093	45,61,227
Total	42,17,134	3,44,093	45,61,227

Note 6

Other income	Foreign Contribution	Local Contribution	Total
Bank Interest	15,503	7,218	22,721
Interest from Fixed Deposits	3,81,769	10,847	3,92,616
Insurance Claim	5,485	0	5,485
Total	4,02,757	18,065	4,15,337



Note 7

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(i)			
Arunachala Evening Schools	7,99,696		7,99,696
Salaries and Honorarium	5,25,420	0	5,25,420
EPF Contribution	5,090	0	5,090
Educational expenses	3,600	0	3,600
Food Expenses	5,266	0	5,266
Rates & Taxes	94,939	0	94,939
Rent	45,400	0	45,400
Travel and Conveyance	46,518	0	46,518
Electricity	3,315	0	3,315
Freight	700	0	700
Fuel	31,657	0	31,657
Repairs and Maintenance	30,732	0	30,732
Function and Celebrations	5,979	0	5,979
Newspaper and Periodicals	300	0	300
Printing and Stationery	780	0	

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(ii)			
Mobile Medical Clinic	21,92,702		21,92,702
Salary and Honorarium	11,50,571	0	11,50,571
EPF Contribution	1,76,947	0	1,76,947
Medical and hygiene expenses	4,35,142	0	4,35,142
Travel and conveyance	4,916	0	4,916
Repair & Maintenance Expenses	1,14,442	0	1,14,442
Taxes & Fees	74,389	0	74,389
Food expenses	28,947	0	28,947
Printing & Stationery Materials	12,954	0	12,954
Communication Expenses	1,925	0	1,925
Professional & Consultancy	850	0	850
Fuel	1,79,479	0	1,79,479
Freight Charges	620	0	620
Health Education	11,520	0	11,520

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(iii)			
Arunachala Mobile Library	5,36,732		5,36,732
Salary and Honorarium	2,87,123	0	2,87,123
EPF Contribution	74,526	0	74,526
Repair & Maintenance Expenses	33,690	0	33,690
Travelling Expenses	854	0	854
Rates & Taxes	26,186	0	26,186
Freight	5,370	0	5,370
Communication	6,338	0	6,338
Functions and celebrations	11,616	0	
Printing & Stationery Materials	15,782	0	15,782
Food Expenses	11,041	0	11,041
Fuel	64,206	0	64,206

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(iv)			
Naviram and Science park	3,91,090		3,91,090
EPF Contribution	31,570	0	31,570
Food Expenses	2,790	0	2,790
Salary & Honorarium	1,89,967	0	1,89,967
Hygiene Expenses	534	0	534
Fuel	1,855	0	1,855
Labour Exp	9,500	0	9,500
Freight	4,000	0	4,000
Communication	1,925	0	1,925
Repairs & Maintenance	96,988	0	96,988
Printing & Stationery	1,786	0	1,786
Functions & Celebrations	304	0	304
Play materials	49,871	0	49,871



Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(v)			
Disaster Relief Project	3,24,700		
Disaster Relief Project expenses	2,36,000	0	2,36,000
Coronavirus work expenses	88,700	0	

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(vi)			
Educational Sponsorship program	4,54,415	500	4,54,915
Educational Sponsorship	2,41,914	500	2,42,414
Travel and Conveyance	36,364	0	36,364
Uniform and Clothing	1,200	0	1,200
Food Expenses	2,624	0	2,624
Medicines and Hygiene	1,338	0	1,338
Printing and Stationery	15,597	0	15,597
Educational Expenses	1,54,970	0	1,54,970
Fuel	408	0	408

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(vii)			
Saraswathy Childrens village	3,66,922		3,66,922
Salary and Honorarium	90,669	0	90,669
EPF Contribution	13,812	0	13,812
Food expenses	23,216	0	23,216
Educational expenses	1,29,606	0	1,29,606
Repair & Maintenance Expenses	2,220	0	2,220
Travel and conveyance	2,156	0	2,156
Uniform expenses	57,792	0	57,792
Medical and hygienic expenses	9,975	0	9,975
Printing and stationary	1,631	0	1,631
Taxes and fees	2,430	0	2,430
Communication	2,308	0	2,308
Electricity	31,107	0	31,107

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(viii)			
Girivalapathai Garbage Project		17,130	17,130

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(ix)			
Environment Awareness Program		19,318	19,318
Environment awareness Expenses		19,318	19,318

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(x)			
Water for Animals		1,13,885	1,13,885



Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(xi)			
Nursery Plantation Project		61,270	61,270
Materials		61,270	61,270

Note 8

Administration expenses	Foreign Contribution	Local Contribution	Total
Salary and Honorarium	1,43,651	43,451	1,87,102
Staff welfare	4,782	2,100	6,882
Bank Charges	6,204	814	7,018
EPF Contribution	28,495	9,511	38,006
Fuel	44,278	500	44,778
Travel and conveyance	488	4,150	4,638
Printing and stationary	18,021	2,468	20,489
Communication expenses	14,555	2,066	16,621
Repairs and maintenance	92,775	22,350	1,15,125
Medical & Hygiene	5,013	0	5,013
Functions & Celebrations Expenses	16,189	4,600	20,789
Labour Charges	500	63,180	63,680
Staff Uniform	18,300	0	18,300
Food Expenses	8,698	17,358	26,056
Audit Fees	11,800	0	11,800
Freight	1,355	0	1,355
Electricity	28,036	0	28,036
Asset Insurance	17,070	0	17,070
Rates & Taxes	1,305	0	1,305
PF Penalty Fees	372	0	372
Professional & Consulting Fees	16,248	0	16,248
Total	4,78,135	1,72,548	6,50,683



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Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai - 606 604

Note 9

FIXED ASSETS

Foreign Contribution

Particulars	Rate	Opening WDV	Additions		Deletions	Depreciation	Closing WDV
			> 180 days	< 180 days			
SCV Campus	10%	48,50,014		1,41,393		4,92,071	44,99,336
Pharmacy Campus	10%	31,61,056				3,16,106	28,44,950
SCV Cob Kitchen	10%	5,22,014				52,201	4,69,813
Fourth House	10%	11,31,390				1,13,139	10,18,251
Vehicle	15%	17,91,393	6,390	6,000		2,70,117	15,33,666
Furniture	10%	3,41,324				34,132	3,07,192
Electrical equipment	15%	3,15,696	51,014	9,800		55,742	3,20,768
Plant & Machinery	40%	10,928				4,371	6,557
Computer	40%	18,459		13,000		9,984	21,475
Musical instruments	10%	2,928				293	2,635
Books	0%	3,62,033	8,444	27,141		0	3,97,618
Land	0%	33,29,020				0	33,29,020
Total		1,58,36,255	65,848	1,97,334	0	13,48,156	1,47,51,281

Local Contribution

Particulars	Rate	Opening WDV	Additions		Deletions	Depreciation	Closing WDV
			> 180 days	< 180 days			
Books	0%	59,744			0	0	59,744
Plant & Machinery	15%	27,447			0	4,117	23,330
Furniture	10%	2,538			0	254	2,284
Musical Instrument	10%	0			0	0	0
Electrical Equipment	15%	11,378			0	1,707	9,672
Vehicle	15%	3,82,500			0	57,375	3,25,125
Computer	40%	0		46,000	0	9,200	36,800
Total		4,83,607		46,000	0	72,653	4,56,955

