



AUDIT REPORT

The Trustees,
No.381, Vedyappanur Village,
Adi Annamalai Post, Tiruvannamalai,
Tamil Nadu- 606604.

1. We have audited the attached Balance Sheet of REGENBOOG INDIA FOUNDATION TRUST as at 31st March 2021 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.



UDIN: 81835850 AAAAES5245



- a) In the case of the Balance Sheet, of the Statement of affairs of the association as at 31st March 2021.
- b) In the case of the Income and Expenditure, **Excess of Income over Expenditure** for the year ended on that date.

CA K

CA K SWAROOP FCA

Mem No: 235850

Partner

Sreevathson V Associates

Chartered Accountant

Firm Reg no: 0086785

Date:

8/11/2021

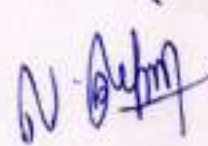


Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604

Balance Sheet as on 31-March-2021				
Particulars	Notes	Foreign Contribution	Local Contribution	Total
Sources of funds				
Capital Fund	1	2,03,98,548	7,97,802	2,11,96,350
Current Liabilities				
Short term provisions	2	39,157	2,585	41,742
Total		2,04,37,705	8,00,387	2,12,38,092
Application				
Non- Current Assets				
Fixed Assets	9	1,37,01,035	3,69,285	1,40,70,320
Current Assets				
Loans, advances and deposits	3	34,87,200	3,00,000	37,87,200
Cash and Cash equivalents	4	32,49,470	1,31,102	33,80,572
Total		2,04,37,705	8,00,387	2,12,38,092



CA K SWAROOP FCA
M No: 235850
Partner
for & on behalf of
Sreevathson V Associates
Chartered Accountants
Regn No : 0086785
Date: 8th May 2021



V. KUMARESAN B.E.,
Managing Trustee
Regenboog India Foundation



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

Statement of Income & Expenditure for the period Apr'20 to March'21				
Particulars	Notes	Foreign Contribution	Local Contribution	Total
Income				
Donations	5	78,87,321	5,39,515	84,26,836
Interest Income	6	2,75,493	17,425	2,92,918
Total(A)		81,62,814	5,56,940	87,19,754
Expenditure				
Project Expenses		51,29,298	3,90,975	55,20,273
Arunachala Evening Schools	7(i)	7,75,803	6,448	7,82,251
Mobile Medical Clinic	7(ii)	28,85,059	24,194	29,09,253
Arunachala Mobile Library	7(iii)	5,98,121	8,093	6,06,214
Naviram park	7(iv)	5,41,929	33,930	5,75,859
Disaster Relief Project	7(v)	1,853	-	1,853
Educational Sponsorship Program	7(vi)	3,16,931	-	3,16,931
Saraswathy Childrens village	7(vii)	9,603	-	9,603
Environment Project	7(viii)	-	3,18,310	3,18,310
Administrative Expenses		5,41,340	1,18,633	6,59,973
Depreciation	9	12,04,564	65,340	12,69,904
Assets condemned	9	1,02,869	22,329	1,25,198
Total(B)		69,78,071	5,97,277	75,75,348
Surplus/ (Deficit) (A-B)		11,84,743	(40,337)	11,44,406


CA K SWAROOP FCA

M No 235850

Partner

for & on behalf of

Sreevathson V Associates

Chartered Accountants

Regn No : 0086785

Date:





V. KUMARESAN B.E.,

Managing Trustee

Regenboog India Foundation



Receipts & Payments Statement

(April'20- March'21)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contributions	Total
Opening Balances			48,59,412				
Cash	44,79,227	3,40,185		Arumachels Evening Schools	7,74,393	6,448	7,80,751
Bank	4,366	30,315	14,681	Salaries and Honorarium	6,32,895		6,32,895
Loans and advances	44,74,861	3,44,870	48,19,730	EPF Contribution	9,000		9,000
Other deposits	17,200	25,000	25,000	Educational expenses	1,145	1,000	2,145
			37,200	Rates & Taxes	57,320		57,320
				Rent	35,500		35,500
				Travel & Conveyance	-	3,203	3,203
				Power & Fuel	24,839		24,839
Donations				Repairs and Maintenance	13,604	2,245	15,849
Donations	78,87,321	5,39,515	84,26,836				
Interests							
Bank Interest	2,75,493	17,425	2,92,918	Mobile Medical Clinic	28,75,412	5,862	28,81,274
Corpus Fund Interest	71,852	9,549	81,401	Salary and Honorarium	12,17,308		12,17,308
Fixed Deposit Interest	1,56,150		1,56,150	EPF Contribution	86,202		86,202
Sale of Fixed asset	45,451	7,876	53,327	Medical and hygiene expenses	78,578		78,578
	8,000		8,000	Repair & Maintenance Expenses	60,213	2,100	62,313
				Taxes & Fees	71,362		71,362
				Food expenses	2,460	900	3,360
				Covid Expenses	13,44,782		13,44,782
				Communication Expenses	3,215		3,215
				Printing & stationery	15	15	15
				Power, Fuel & travel conveyance	11,277	2,862	14,139
				Saraswathy Childrens village	9,603		9,603
				Power & Fuel	9,603		9,603



Receipts & Payments Statement

(April'20- March'21)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Arunachala Mobile Library	5,92,181	8,093	6,00,254
				Salary and Honorarium	4,52,130		4,52,130
				EPF Contribution	59,987		59,987
				Repair & Maintenance Expenses	38,866	4,623	43,489
				Rates & Taxes	23,518	500	24,018
				Communication	5,275		5,275
				Printing & Stationery Materials	3,835	1,950	5,785
				Power & Fuel & others	8,550	1,020	9,570
				Neelam Park and Science Park	5,35,429	33,990	5,69,359
				Salary & Honorarium	3,44,678		3,44,678
				EPF Contribution	60,000		60,000
				Food Expenses	3,085	4,030	7,115
				Hygiene Expenses	1,439		1,439
				Power & Fuel	13,546	3,386	16,932
				Rate & taxes	1,272		1,272
				Communication	3,165		3,165
				Repairs & Maintenance	1,05,849	23,824	1,29,673
				Printing & Stationery	1,045	1,190	2,235
				Science materials & others	1,350	1,500	2,850
				Disaster Relief Project	1,853	18,332	20,185
				Disaster Relief		18,332	18,332
				Power & Fuel	1,578		1,578
				Travel & Conveyance	275		275



Regenboog India Foundation
351, Vedyappaar Village, Adl Annamalai Post, Tiruvannamalai 606604, Tamilnadu, India

Receipts & Payments Statement

(April'20 - March'21)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Administration expenses	5,59,693	1,17,633	6,77,326
				Salary and Honorarium	2,17,400		2,17,400
				Bank Charges	11,896	187	12,083
				EPF Contribution	69,640		69,640
				Power & Fuel	40,013	4,875	44,888
				Travel and conveyance	120	6,120	6,240
				Printing and stationery	7,732	3,965	11,697
				Communication expenses	19,112	22,801	41,914
				Repairs and maintenance	98,229	36,124	1,36,353
				Medical & Hygiene	1,784		1,784
				Staff Uniform	21,000		21,000
				Food Expenses	19,735	32,077	51,812
				Audit fees	11,800		11,800
				Rates & Taxes & Others	29,231	8,684	37,915
				Professional & Consulting Fees	12,000	800	12,800
				Educational Sponsorship program	3,16,931		3,16,931
				Educational Sponsorship	3,13,291		3,13,291
				Travel and Conveyance	204		204
				Food Expenses	426		426
				Medicines and Hygiene	1,204		1,204
				Power & Fuel	1,806		1,806



Regenboog India Foundation						
381, Vedyappanur Village, Adr Annamalai Post, Tiruvannamalai 606604, Tamilnadu, India						
Receipts & Payments Statement						
(April'20 - March'21)						
Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution
				Fixed Assets	2,65,187	
				CCTV System (Science Park)	25,000	
				Computers	73,800	
				Furniture & fittings	14,496	
				Library Books	1,51,891	
				Environment Project		3,15,725
				Environment Awareness Program		3,064
				Educational		25,294
				Power & Fuel		5,135
				Food expenses		7,715
				Materials		350
				Nursery Materials		22,100
				Salary, Honorarium & EPF		2,28,587
				Staff welfare		318
				Travel & conveyance		19,950
				Repairs & maintenance		200
						5,597
				Closing Balance	67,36,670	4,31,102
				Cash	2,312	5,688
				Bank	32,47,158	1,25,414
				Other deposits	34,87,200	3,00,000
Total	1,26,67,241	9,37,125	1,36,04,366	Total	1,26,67,281	9,37,125
						1,36,04,366

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Managing Trustee
Regenboog India Foundation

S. S. S.
CA S. S. S. WAREHOOP ICA
M No 235850
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Chartered Accountants
Regn No : CG86785
Date:

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

Note 1

Notes for the period ended 31-March-2020			
Capital fund	Year Ending 2020		
	Foreign Contribution	Local Contribution	Total
Opening balance	1,92,13,805	8,38,139	2,00,51,944
Add:- surplus/Deficit for the year	11,84,743	(40,337)	11,44,406
Balance carried to Balance Sheet	2,03,98,548	7,97,802	2,11,96,350

Note 2

Short term provisions	Foreign Contribution	Local Contribution	Total
Provision for expenses	11,800	-	11,800
Provident Fund Payable	27,357	2,585	29,942
Total	39,157	2,585	41,742

Note 3

Loans, advances and deposits	Foreign Contribution	Local Contribution	Total
Deposits			
Electricity Deposit	15,700	-	15,700
Gas Connection Deposit	1,500	-	1,500
FD Corpus Fund	34,70,000	-	34,70,000
Fixed Deposits	-	3,00,000	3,00,000
Total	34,87,200	3,00,000	37,87,200

Note 4

Cash and Cash equivalents	Foreign Contribution	Local Contribution	Total
Cash in Hand	2,312	5,688	8,000
Bank A/c			
City Union Bank	32,47,158	-	32,47,158
SBI	-	-	-
Canara Bank	-	1,342	1,342
HDFC	-	1,24,071	1,24,071
Total	32,49,470	1,31,102	33,80,572

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Note 5

Donations	Foreign Contribution	Local Contribution	Total
Donations	78,87,321	5,39,515	84,26,836
Total	78,87,321	5,39,515	84,26,836

Note 6

Other income	Foreign Contribution	Local Contribution	Total
Bank Interest	73,852	9,549	83,401
Interest from Fixed Deposits	45,491	7,876	53,367
Interest from Corpus Fund	1,56,150	-	1,56,150
Total	2,75,493	17,425	2,92,918

Note 7

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(i)			
Arunachala Evening Schools	7,75,803	3,245	7,79,048
Salaries and Honorarium	6,32,895	-	6,32,895
EPF Contribution	10,500	-	10,500
Educational expenses	1,145	1,000	2,145
Rates & Taxes	57,320	-	57,320
Rent	35,500	-	35,500
Power & Fuel	24,839	-	24,839
Repairs and Maintenance	13,604	2,245	15,849

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(ii)			
Mobile Medical Clinic	28,85,059	24,194	29,09,253
Salary and Honorarium	9,71,308	-	9,71,308
EPF Contribution	95,849	-	95,849
Medical and hygiene expenses	79,118	-	79,118
Repair & Maintenance Expenses	60,213	2,100	62,313
Taxes & Fees	71,362	-	71,362
Food expenses	2,660	900	3,560
Covid Expenses	15,87,832	18,332	16,06,164
Communication Expenses	3,215	-	3,215
Printing & stationery	15	-	15
Fuel	13,487	2,862	16,349

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Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(iii)			
Arunachala Mobile Library	5,98,121	8,093	6,06,214
Salary and Honorarium	4,52,130	-	4,52,130
EPF Contribution	65,947	-	65,947
Repair & Maintenance Expenses	38,866	4,623	43,489
Rates & Taxes	23,518	500	24,018
Communication	5,275	-	5,275
Printing & Stationery Materials	3,835	1,950	5,785
Power & Fuel	8,550	1,020	9,570

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(iv)			
Naviram and Science park	5,41,929	33,930	5,75,859
Salary & Honorarium	3,44,678	-	3,44,678
EPF Contribution	66,500	-	66,500
Food Expenses	3,085	4,030	7,115
Hygiene Expenses	1,439	-	1,439
Power & Fuel	13,546	3,386	16,932
Rate & taxes	1,272	-	1,272
Communication	3,165	-	3,165
Repairs & Maintenance	1,05,849	23,824	1,29,673
Printing & Stationery	1,045	1,190	2,235
Science materials	1,350	1,500	2,850

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(v)			
Disaster Relief Project	1,853	-	1,853
Power & Fuel	1,578	-	1,578
Travel & Conveyance	275	-	275

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(vi)			
Educational Sponsorship program	3,16,931	-	3,16,931
Educational Sponsorship	3,13,291	-	3,13,291
Travel and Conveyance	204	-	204
Food Expenses	426	-	426
Medicines and Hygiene	1,204	-	1,204
Power & Fuel	1,806	-	1,806

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Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(vii)			
Saraswathy Childrens village	9,603	-	9,603
Power & Fuel	9,603	-	9,603

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(iii)			
Environment Project	-	3,18,310	3,18,310
Environment Awareness Program	-	3,064	3,064
Educational	-	25,294	25,294
Power & Fuel	-	5,135	5,135
Food expenses	-	7,715	7,715
Materials	-	350	350
Nursery Materials	-	22,100	22,100
Salary, Honorarium & EPF	-	2,28,587	2,28,587
Staff welfare	-	318	318
Water for Animals	-	19,950	19,950
Travel & conveyance	-	200	200
Repairs and maintenance	-	5,597	5,597

Note 8

Administration expenses	Foreign Contribution	Local Contribution	Total
Salary and Honorarium	2,17,400	-	2,17,400
Bank Charges	11,896	187	12,083
EPF Contribution	51,287	-	51,287
Power & Fuel	40,013	4,875	44,888
Travel and conveyance	120	6,120	6,240
Printing and stationary	7,732	3,965	11,697
Communication expenses	19,112	22,801	41,914
Repairs and maintenance	98,229	38,124	1,36,353
Medical & Hygiene	1,784	-	1,784
Staff Uniform	21,000	-	21,000
Food Expenses	19,735	32,077	51,812
Audit Fees	11,800	-	11,800
Rates & Taxes & Others	29,231	8,684	37,915
Write Off	-	1,000	1,000
Professional & Consulting Fees	12,000	800	12,800
Total	5,41,340	1,18,633	6,59,973

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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 as 1st april 2020	Additions		Deletions	Condemned value	Depreciation	Closing WDV as on 31st march 2021
			> 180 days	< 180 days				
SCV Campus	10%	44,99,336	-	-	-	-	4,49,934	40,49,402
Pharmacy Campus	10%	28,44,950	-	-	-	-	2,84,495	25,60,455
SCV Cob Kitchen	10%	4,69,813	-	-	-	-	46,981	4,22,832
Fourth House	10%	10,18,251	-	-	-	-	1,01,825	9,16,426
Vehicle	15%	15,33,666	-	-	8,000	-	2,28,850	12,96,816
Furniture	10%	3,07,192	-	14,496	-	12,974	30,147	2,78,567
Electrical equipment	15%	3,20,768	-	-	-	75,753	36,752	2,08,263
Plant & Machinery	40%	6,557	-	-	-	-	2,623	3,934
Computer	40%	21,475	-	98,800	-	14,143	22,693	83,439
Musical instruments	10%	2,635	-	-	-	-	264	2,371
Books	0%	3,97,618	-	1,51,891	-	-	-	5,49,509
Land	0%	33,29,020	-	-	-	-	-	33,29,020
Total		1,47,51,281	-	2,65,187	8,000	1,02,869	12,04,564	1,37,01,035

Local Contribution

Particulars	Rate	Opening WDV as on 1st april 2020	Additions		Deletions	Condemned value	Depreciation	Closing WDV as on 31st march 2021
			> 180 days	< 180 days				
Books	0%	59,744	-	-	-	-	-	59,744
Plant & Machinery	15%	23,330	-	-	-	17,356	896	5,078
Furniture	10%	2,284	-	-	-	1,147	114	1,023
Electrical Equipment	15%	9,672	-	-	-	3,680	899	5,093
Vehicle	15%	3,25,124	-	-	-	-	48,769	2,76,355
Computer	40%	36,800	-	-	-	146	14,662	21,992
Total		4,56,954	-	-	-	22,329	65,340	3,69,285

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