



AUDIT REPORT

The Trustees,
No.381, VEDIYAPPANUR 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 2022 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 Statement of affairs of the association as at 31st March 2022.
- b) In the case of the Income and Expenditure, **Excess of Expenditure over Income** for the year ended on that date.

A handwritten signature in black ink, appearing to read 'K Swaroop', is written over a horizontal line.



CA K SWAROOP FCA

Mem No: 235850

Partner

Sreevathson V Associates

Chartered Accountant

Firm Reg no: 0086785

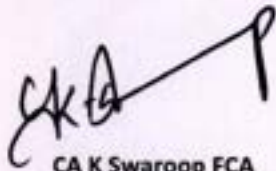
Date: 21/06/2022

UDIN:- 22235850AENYFI5994

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

Balance Sheet as on 31st March 2022

Particulars	Notes	Foreign Contribution	Local Contribution	Total
Sources of funds				
Capital Fund	1	1,99,05,632	9,17,741	2,08,23,373
Current Liabilities				
Short term provisions	2	50,150	3,933	54,083
Total		1,99,55,782	9,21,674	2,08,77,456
Application of funds				
Non- Current Assets				
Fixed Assets	9	1,29,24,254	3,91,577	1,33,15,831
Current Assets				
Loans, advances and deposits	3	17,200	2,50,000	2,67,200
Cash and Cash equivalents	4	70,14,328	2,80,097	72,94,425
Total		1,99,55,782	9,21,674	2,08,77,456



CA K Swaroop FCA
Partner, Sreevathson V Associates
Chartered Accountants
M.No 235850
UDIN:22235850ALJKUS3881



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



Place: Chennai
Date: 21/06/2022

Regenboog India Foundation				
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604				
Statement of Income & Expenditure for the period Apr'21 to March'22				
Particulars	Notes	Foreign Contribution	Local Contribution	Total
Income				
Donations	5	52,13,345	11,02,339	63,15,684
Interest Income	6	3,37,592	10,082	3,47,674
Other Income	6	-	7,490	7,490
Total (A)		55,50,937	11,19,911	66,70,848
Expenditure				
Project Expenses				
Arunachala Evening Schools	7(i)	7,12,953	5,493	7,18,446
Mobile Medical Clinic	7(ii)	15,44,875	11,756	15,56,631
Arunachala Mobile Library	7(iii)	9,14,677	12,693	9,27,370
Science park	7(IV)	2,81,542	34,185	3,15,727
Saraswathi Children's Village	7(V)	65,761	-	65,761
Covid 19 Project Expenses	7(VI)	5,84,312	2,52,482	8,36,794
Educational Sponsorship Program	7(VII)	4,07,683	31,075	4,38,758
Nursery Plantation Project	7(VIII)	-	4,08,417	4,08,417
Environment project	7(IX)	-	31,385	31,385
Water for Animals	7(X)	-	37,973	37,973
Administrative Expenses	8	4,28,108	1,02,233	5,30,341
Depreciation	9	11,03,942	72,280	11,76,222
Total (B)		60,43,853	9,99,972	70,43,825
Surplus/ (Deficit) (A-B)				
		(4,92,916)	1,19,939	(3,72,977)

CA K Swaroop

CA K Swaroop FCA
Partner, Sreevathson V Associates
Chartered Accountants
M.No 235850
UDIN:22235850ALJKUS3881



V. Kumaresan B.E.

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



Place: Chennai
Date: 21/06/2022

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

Receipts & Payments Statement

(1st April 2021- 31st March 2022)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
Opening Balances	67,36,670	4,31,102	71,67,772	Arunachala Evening Schools	7,12,703	5,493	7,18,196
Cash	2,312	5,688	8,000	Salaries and Honorarium	6,04,968	-	6,04,968
Bank	32,47,158	1,25,414	33,72,572	Food expenses	1,640	-	1,640
Deposits	34,87,200	3,00,000	37,87,200	EPF Contribution	20,750	-	20,750
Electricity deposit	15,700	-	15,700	Educational expenses	17,423	-	17,423
Gas Connection deposit	1,500	-	1,500	Rent	35,000	-	35,000
Fixed deposit -Corpus	34,70,000	-	34,70,000	Power & Fuel	13,031	3,362	16,393
Fixed Depaosit-Others	-	3,00,000	3,00,000	Repairs and Maintenance	14,740	-	14,740
				Medical and Hygiene	715	300	1,015
				Functions and Celebration	940	-	940
				Printing and Stationery	2,701	-	2,701
				Travel and Conveyance	-	400	400
Donations	52,13,345	10,18,849	62,32,194	Staff insurance	795	1,431	2,226
Donations	52,13,345	10,18,849	62,32,194				
				Mobile Medical Clinic	15,39,984	11,756	15,51,740
Interest Income	3,37,592	10,082	3,47,674	Salary and Honorarium	9,84,985	-	9,84,985
Bank Interest	59,066	4,755	63,821	EPF Contribution	1,40,519	-	1,40,519
Corpus Fund Interest	2,07,996	-	2,07,996	Medical and hygiene expenses	41,046	-	41,046
Fixed Deposit Interest	70,530	5,327	75,857	Repair & Maintenance Expenses	1,05,977	6,460	1,12,437
				Taxes & Fees	10,691	-	10,691
Indirect Income				Food expenses	1,955	3,720	5,675
IT Reimbursements	-	7,490	7,490	Communication Expenses	6,505	-	6,505
				Printing & stationery	3,530	-	3,530
				Fuel Expenses	65,846	-	65,846
				Travel Conveyance	120	-	120
				Health Education Expenses	1,25,360	499	1,25,859
				Staff Insurance	318	477	795
				Staff Welfare	-	600	600
				Vehicle Insurance	53,132	-	53,132
				Arunachala Mobile Library	9,05,325	12,693	9,18,018
				Salary and Honorarium	5,44,435	-	5,44,435
				EPF Contribution	1,40,969	-	1,40,969
				Repair & Maintenance Expenses	77,208	1,515	78,723
				Rates & Taxes	3,660	-	3,660



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Receipts & Payments Statement

(1st April 2021- 31st March 2022)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Communication	9,670	-	9,670
				Printing & Stationery Materials	21,425	-	21,425
				Power & Fuel	77,794	-	77,794
				Functions and Celebration	4,940	1,170	6,110
				Food expenses	2,244	6,150	8,394
				Travel Conveyance	1,740	100	1,840
				Educational Expenses	70	-	70
				Environment Protection project Expenses	-	679	679
				Staff insurance	636	477	1,113
				Staff welfare	-	600	600
				Vehicle Insurance	20,534	2,002	22,536
				Science park	2,85,042	34,185	3,19,227
				Salary and Honorarium	1,90,484	-	1,90,484
				EPF Contribution	55,342	-	55,342
				Power and Fuel	4,787	-	4,787
				Repairs and Maintenance	27,225	16,521	43,746
				Communication	5,124	-	5,124
				Awareness Expenses	1,900	-	1,900
				Printing and Stationery	180	300	480
				Food expenses	-	6,046	6,046
				Staff insurance	-	318	318
				Staff welfare	-	300	300
				Environment Protection Project	-	10,700	10,700
							-
				Sarawathi Children's Village	65,761	-	65,761
				Educational sponsorship	65,761	-	65,761
				Covid 19	5,84,312	2,52,482	8,36,794
				Covid Expenses	3,97,550	2,52,482	6,50,032
				Salary and Honorarium	1,86,762	-	1,86,762

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Receipts & Payments Statement

(1st April 2021- 31st March 2022)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Administration expenses	4,28,108	1,02,233	5,30,341
				Salary and Honorarium	2,16,911	24,000	2,40,911
				Bank Charges	9,930	781	10,710
				EPF Contribution	43,379	-	43,379
				Power & Fuel	53,467	1,009	54,476
				Travel and conveyance	-	1,610	1,610
				Printing and stationary	10,006	1,670	11,676
				Communication expenses	11,379	6,421	17,800
				Repairs and maintenance	23,718	17,664	41,382
				Medical & Hygiene	606	3,067	3,673
				Food Expenses	3,316	14,229	17,545
				Rates & Taxes	29,120	-	29,120
				Professional & Consulting Fees	13,000	-	13,000
				Functions and Festival	1,476	10,621	12,097
				Audit Fees	11,800	-	11,800
				Staff Insurance	-	636	636
				Educational Sponsorship program	-	12,905	12,905
				Garden Maintenance	-	1,920	1,920
				Staff welfare	-	700	700
				Vani membership	-	5,000	5,000
				Educational Sponsorship program	4,07,683	31,075	4,38,758
				Food Expenses	1,410	2,670	4,080
				Educational Sponsorship	3,96,620	28,310	4,24,930
				Travel and Conveyance	861	95	956
				Uniform Allowance	6,915	-	6,915
				Medical and Hygiene	200	-	200
				Fuel Expenses	1,636	-	1,636
				Communication	41	-	41

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Receipts & Payments Statement

(1st April 2021- 31st March 2022)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Fixed Assets	3,27,161	11,082	3,38,243
				Furniture	18,200	-	18,200
				Electrical equipment	1,94,599	-	1,94,599
				Computer	23,600	-	23,600
				Books	90,762	11,082	1,01,844
				Nursery Plantation Project	-	4,07,069	4,07,069
				Salary and Honorarium	-	3,02,647	
				EPF Contribution	-	76,113	
				Electricity Charges	-	12,911	12,911
				Function and celebrations	-	120	120
				Garden Maintenance	-	3,611	3,611
				Nursery Materials	-	5,772	5,772
				Repair & Maintenance	-	510	510
				Staff Food	-	4,218	4,218
				Staff insurance	-	477	477
				Travel & conveyance Expenses	-	690	690
				Environment Projects	-	31,385	31,385
				Environment Projects expenses	-	26,885	26,885
				Fuel Expenses	-	2,840	2,840
				Food expenses	-	1,660	1,660
				Water for Animals Project	-	37,973	37,973
				Water For Animals	-	36,700	36,700
				Staff food	-	580	580
				Repairs and maintenance	-	493	493
				Fuel Expenses	-	200	200

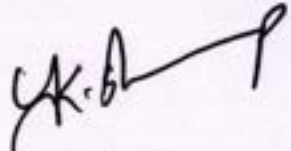


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Receipts & Payments Statement

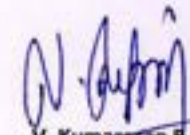
(1st April 2021- 31st March 2022)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Closing Balance	70,31,528	5,30,097	75,61,625
				Cash	1,819	79	1,898
				Bank	70,12,509	2,80,018	72,92,526
				Deposits	17,200	2,50,000	2,67,200
				Electricity deposit	15,700	-	15,700
				Gas Connection deposit	1,500	-	1,500
				Fixed deposit -Corpus	-	-	-
				Fixed deposit-Others	-	2,50,000	2,50,000
Total	1,22,87,607	14,67,523	1,37,55,130	Total	1,22,87,607	14,67,523	1,37,55,130




CA K Swaroop FCA
 Partner, Sreevathson V Associates
 Chartered Accountants
 M.No 235850
 UDIN:22235850ALIKUS3881

Place: Chennai
 Date: 21/06/2022



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



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

Statement showing application of Funds

Particulars	Foreign Contribution	Local Contribution	Total Amount
SOURCES OF FUNDS			
- Donations	52,13,345	10,18,849	62,32,194
- Funds received in March 2021 which could not be expended and invested u/s 11(2)	10,00,000	-	10,00,000
- Interest	3,37,592	10,082	3,47,674
- Other income	-	7,490	7,490
Change in working capital			
<i>Add : ↓ in Current assets/ ↑ in Current Liabilities</i>			
<i>Less : ↑ in Current assets/ ↓ in Current Liabilities</i>			
- Cash	493	5,609	
- Bank	(37,65,350)	(1,54,604)	
- Loans & Advances	34,69,512	50,000	
- Expenses payable	-	-	
Total (A)	65,50,937	10,36,421	75,87,358
APPLICATION OF FUNDS			
Furniture	18,200	-	18,200
Electrical equipment	1,94,599	-	1,94,599
Computer	23,600	-	23,600
Books	90,762	11,082	1,01,844
Operating Expenses	49,28,920	9,26,344	58,55,264
Total (B)	52,56,081	9,37,426	61,93,507
Excess of Source over Application (A-B)	12,94,856	98,995	13,93,851
Amount set apart in FY 2015-16 Sec 11(2)	-	-	-
Net amount	12,94,856	98,995	13,93,851
Utilisation %	80.23%	90.45%	81.63%
Amount to be invested u/s 11(2) since the funds were received in March			3,06,491

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

Note 1

Notes for the period ended 31-March-2022			
Capital fund	Foreign Contribution	Local Contribution	Total
Opening balance	2,03,98,548	7,97,802	2,11,96,350
Add:- Surplus/Deficit for the year	-4,92,916	1,19,939	-3,72,977
Balance carried to Balance Sheet	1,99,05,632	9,17,741	2,08,23,373

Note 2

Short term provisions	Foreign Contribution	Local Contribution	Total
Provident Fund Payable	38,350	3,933	42,283
Audit fees payable	11,800	-	11,800
Total	50,150	3,933	54,083

Note 3

Loans, advances and deposits	Foreign Contribution	Local Contribution	Total
Deposits	17,200	2,50,000	2,67,200
Total	17,200	2,50,000	2,67,200

Note 4

Cash and Cash equivalents	Foreign Contribution	Local Contribution	Total
Cash in Hand	1,819	79	1,898
Bank A/c			
City Union Bank	69,05,830	-	69,05,830
SBI Bank	1,06,679	-	1,06,679
HDFC Bank	-	2,80,018	2,80,018
Total	70,14,328	2,80,097	72,94,425

Note 5

Donations	Foreign Contribution	Local Contribution	Total
Donations in Kind	-	83,490	83,490
Donations other than In Kind	52,13,345	10,18,849	62,32,194
Total	52,13,345	11,02,339	63,15,684

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Note 6

Interest & Other income	Foreign Contribution	Local Contribution	Total
Bank Interest	59,066	4,755	63,821
Interest from Corpus Fund FD	2,07,996	-	2,07,996
Interest from Fixed Deposits	70,530	5,327	75,857
IT reimbursement	-	7,490	7,490
Total	3,37,592	17,572	3,55,164

Note 7

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(i)			
Arunachala Evening Schools	7,12,953	5,493	7,16,220
Salaries and Honorarium	6,04,968	-	6,04,968
Food expenses	1,640	-	1,640
EPF Contribution	21,000	-	21,000
Educational expenses	17,423	-	17,423
Rates & Taxes	35,000	-	35,000
Power & Fuel	13,031	3,362	16,393
Repairs and Maintenance	14,740	-	14,740
Medical and Hygiene	715	300	1,015
Functions and Celebration	940	-	940
Printing and Stationery	2,701	-	2,701
Travel and Conveyance	-	400	400
Staff insurance	795	1,431	2,226

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(ii)			
Mobile Medical Clinic	15,44,875	11,756	15,56,631
Salary and Honorarium	9,84,985	-	9,84,985
EPF Contribution	1,45,410	-	1,45,410
Medical and hygiene expenses	41,046	-	41,046
Repair & Maintenance Expenses	1,05,977	6,460	1,12,437
Taxes & Fees	10,691	-	10,691
Food expenses	1,955	3,720	5,675
Communication Expenses	6,505	-	6,505
Printing & stationery	3,530	-	3,530
Fuel	65,846	-	65,846



Travel Conveyance	120	-	120
Health Education Expenses	1,25,360	499	1,25,859
Staff Insurance	318	477	795
Staff Welfare	-	600	600
Vehicle Insurance	53,132	-	53,132

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(iii)			
Arunachala Mobile Library	9,14,677	12,693	9,27,370
Salary and Honorarium	5,44,435	-	5,44,435
EPF Contribution	1,50,321	-	1,50,321
Repair & Maintenance Expenses	77,208	1,515	78,723
Rates & Taxes	3,660	-	3,660
Communication	9,670	-	9,670
Printing & Stationery Materials	21,425	-	21,425
Power & Fuel	77,794	-	77,794
Functions and Celebration	4,940	1,170	6,110
Food expenses	2,244	6,150	8,394
Travel Conveyance	1,740	100	1,840
Educational Expenses	70	-	70
Environment Protection project Expenses	-	679	679
Staff insurance	636	477	1,113
Staff welfare	-	600	600
Vehicle Insurance	20,534	2,002	22,536

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(IV)			
Science park	2,81,542	34,185	3,15,727
Salary and Honorarium	1,90,484	-	1,90,484
EPF Contribution	51,842	-	51,842
Power and Fuel	4,787	-	4,787
Repairs and Maintenance	27,225	16,521	43,746
Communication	5,124	-	5,124
Awareness Expenses	1,900	-	1,900
Printing and Stationery	180	300	480
Food expenses	-	6,046	6,046
Staff insurance	-	318	318
Staff welfare	-	300	300
Environmental protection project	-	10,700	10,700

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Project expenses	Foreign Contribution	Local Contribution	Total
Note 8 (V)			
Saraswathi Children's Village	65,761	-	65,761
Educational Sponsorship	65,761	-	65,761

Project Expenses	Foreign Contribution	Local Contribution	Total
Note 9 (VI)			
Covid 19	5,84,312	2,52,482	8,36,794
Covid Expenses	3,97,550	2,52,482	6,50,032
Salary and honorarium	1,86,762	-	1,86,762

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(VII)			
Educational Sponsorship program	4,07,683	31,075	4,38,758
Food Expenses	1,410	2,670	4,080
Educational Sponsorship	3,96,620	28,310	4,24,930
Travel and Conveyance	861	95	956
Uniform Allowance	6,915	-	6,915
Medical and Hygiene	200	-	200
Fuel	1,636	-	1,636
Communication	41	-	41

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(VIII)			
Nursery Plantation Project	-	4,08,417	4,08,417
Salary and honorarium	-	3,02,647	3,02,647
EPF Contribution	-	77,461	77,461
Electricity Charges	-	12,911	12,911
Function and celebrations	-	120	120
Garden Maintenance	-	3,611	3,611
Nursery Materials	-	5,772	5,772
Repair & Maintenance	-	510	510
Staff Food	-	4,218	4,218
Staff insurance	-	477	477
Travel & Conveyance Expenses	-	690	690

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Project expenses	Foreign Contribution	Local Contribution	Total
Note 7I(X)			
Environment Project	-	31,385	31,385
Environment Project expenses	-	26,885	26,885
Fuel Expenses	-	2,840	2,840
Food expenses	-	1,660	1,660

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(X)			
Water for Animals project	-	37,973	37,973
Water For Animals	-	36,700	36,700
Staff food	-	580	580
Repairs and maintenance	-	493	493
Fuel Expenses	-	200	200

Note 8

Administration expenses	Foreign Contribution	Local Contribution	Total
Administration expenses			
Salary and Honorarium	2,16,911	24,000	2,40,911
Bank Charges	9,930	781	10,711
EPF Contribution	43,379	-	43,379
Power & Fuel	53,467	1,009	54,476
Travel and conveyance	-	1,610	1,610
Printing and stationary	10,006	1,670	11,676
Communication expenses	11,379	6,421	17,800
Repairs and maintenance	23,718	17,664	41,382
Medical & Hygiene	606	3,067	3,673
Food Expenses	3,316	14,229	17,545
Rates & Taxes	29,120	-	29,120
Professional & Consulting Fees	13,000	-	13,000
Functions and Festival	1,476	10,621	12,097
Audit Fees	11,800	-	11,800
Staff Insurance	-	636	636
Educational Sponsorship program	-	12,905	12,905
Garden Maintenance	-	1,920	1,920
Staff welfare	-	700	700
Vani membership	-	5,000	5,000
Total	4,28,108	1,02,233	5,30,341

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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%	40,49,402			-	4,04,940	36,44,462
Pharmacy Campus	10%	25,60,455			-	2,56,046	23,04,409
SCV Cob Kitchen	10%	4,22,832			-	42,283	3,80,549
Fourth House	10%	9,16,426			-	91,643	8,24,783
Vehicle	15%	12,96,816			-	1,94,522	11,02,294
Furniture	10%	2,78,567		18,200	-	28,767	2,68,000
Electrical equipment	15%	2,08,263		1,94,599	-	45,834	3,57,028
Plant & Machinery	40%	3,934			-	1,574	2,360
Computer	40%	83,439		23,600	-	38,096	68,943
Musical instruments	10%	2,371			-	237	2,134
Books	0%	5,49,509		90,762	-	-	6,40,271
Land	0%	33,29,020	-	-	-	-	33,29,020
Total		1,37,01,035	-	3,27,161	-	11,03,942	1,29,24,254

Local Contribution

Particulars	Rate	Opening WDV	Additions		Deletions	Depreciation	Closing WDV
			> 180 days	< 180 days			
Books	0%	59,744	-	43,572	-	-	1,03,316
Plant & Machinery	15%	5,078	-	-	-	762	4,316
Furniture	10%	1,023	-	-	-	103	920
Electrical Equipment	15%	5,093	-	-	-	764	4,329
Vehicle	15%	2,76,355	-	-	-	41,454	2,34,901
Computer	40%	21,992	51,000	-	-	29,197	43,795
Total		3,69,285	51,000	43,572	-	72,280	3,91,577

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