

## 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 as at 31<sup>st</sup> March 2024 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.



Reg. Office : Sreevathson V Associates, No.12, III Floor, Gemini Parson Complex, Kodambakkam Main Road,  
Nungambakkam, Chennai 600024.

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- a) In the case of the Balance Sheet, of the Statement of affairs of the association as at 31<sup>st</sup> March 2024.
- 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 Accountant

Firm Reg no: 008678S

Date: 26/06/2024

UDIN: 24235850 BKB2R08151

Regenboog India Foundation		
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604		
Balance Sheet as on 31st March 2024		
Particulars	2023-24	2022-23
<b>Sources of funds</b>		
Capital Fund	2,26,20,308	1,85,43,005
<b>Current Liabilities</b>		
Short term provisions	73,877	69,242
<b>Total</b>	<b>2,26,94,185</b>	<b>1,86,12,247</b>
<b>Application of funds</b>		
<b>Non- Current Assets</b>		
Fixed Assets	1,43,04,848	1,25,28,885
<b>Current Assets</b>		
Loans, advances and deposits	36,20,000	2,50,000
Cash and Cash equivalents	46,72,106	58,19,810
Other Current assets	97,231	13,552
<b>Total</b>	<b>2,26,94,185</b>	<b>1,86,12,247</b>

  
**CA K Swaroop FCA**  
 Partner, Sreevathson V Associates  
 Chartered Accountants  
 M.No 235850

UDIN: 24235850Bk B2R08151

Place: Chennai

Date: 26/06/2024



  
**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 ending 31st March 2024		
Particulars	2023-2024	2022-2023
<b>Income</b>		
Donations	1,23,86,817	54,10,946
Interest and other Income	10,31,764	3,18,275
<b>Total (A)</b>	<b>1,34,18,581</b>	<b>57,29,221</b>
<b>Expenditure</b>		
<b>Project Expenses</b>		
Arunachala Evening Schools	7,82,045	6,34,158
Mobile Medical Clinic	29,02,511	22,92,844
Arunachala Mobile Library	18,78,305	17,56,370
Science park	6,92,885	6,17,867
Menstrual Hygiene awareness	1,44,919	2,94,843
Educational Sponsorship Program	5,00,260	3,50,889
Nursery Plantation Project	1,45,551	2,17,061
Environment project	12,050	40,782
Water for Animals	93,000	22,650
Disaster Relief program	2,61,171	-
Chengam GH Expenses	28,077	-
Administrative Expenses	7,16,641	7,05,744
Writeoff of Gas and Electricity deposits	-	17,200
Depreciation	11,83,863	10,59,181
<b>Total( B)</b>	<b>93,41,278</b>	<b>80,09,589</b>
<b>Surplus/ (Deficit) (A-B)</b>	<b>40,77,303</b>	<b>(22,80,368)</b>

*CA K Swaroop*

CA K Swaroop FCA  
Partner, Sreevathson V Associates  
Chartered Accountants  
M.No 235850  
UDIN: 24235850BKB2R08151



*V. Kumaresan B.E.*

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



Place: Chennai  
Date: 26/06/2024



Regenboog India Foundation					
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India					
Receipts & Payments Statement for period ending 31st March 2024					
Receipts	2023-2024	2022-2023	Payments	2023-2024	2022-2023
<b>Opening Balances</b>	<b>58,19,810</b>	<b>72,94,424</b>	<b>Arunachala Evening School</b>	<b>7,78,854</b>	<b>6,35,908</b>
Cash	2,926	1,898	Salaries and Honorarium	5,70,085	4,84,275
Bank	58,16,884	72,92,526	EPF Contributions	5,684	3,500
			ESI contributions	1,210	-
<b>Deposits</b>	<b>2,50,000</b>	<b>2,67,200</b>	Food expenses	5,620	9,851
Fixed Deposit-Others	2,50,000	2,50,000	Newspaper and periodicals	8,810	-
Electricity deposit	-	15,700	Educational expenses	34,534	40,658
Gas connection deposit	-	1,500	Rent	62,100	46,700
			Fuel and travel expenses	35,621	10,941
<b>Donations</b>	<b>1,23,86,817</b>	<b>53,95,946</b>	Repairs and Maintenance	23,149	27,413
			Functions and Celebration	11,873	6,224
<b>Bank Interest</b>	<b>4,42,975</b>	<b>3,04,723</b>	Printing and Stationery	4,627	100
Bank Interest	68,803	1,07,438	Staff insurance	1,431	1,431
Corpus Fund Interest	1,63,962	1,24,610	Electricity Charges	7,625	4,815
Fixed Deposit Interest	2,10,210	72,675	Freight	700	-
			Medical and hygiene expenses	1,445	-
			Excursion Expenses	4,340	-
			<b>Arunachala Mobile Library</b>	<b>18,71,533</b>	<b>17,49,035</b>
<b>Other Income</b>	<b>7,06,660</b>	-	Salary and Honorarium	10,92,556	10,12,180
Sale of ISUZU SML	7,00,000	-	EPF Contributions	2,94,651	2,56,132
TDS on interest income receivable	6,660	-	ESI contributions	43,987	-
			Awareness expenses	200	-
			Repair & Maintenance Expenses	1,17,393	1,48,949
			Medical and hygiene	2,481	132
			Rates & Taxes	630	940



Regenboog India Foundation					
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India					
Receipts & Payments Statement for period ending 31st March 2024					
Recelpts	2023-2024	2022-2023	Payments	2023-2024	2022-2023
			Communication	7,146	16,986
			Printing & Stationery Materials	49,407	39,719
			Electricity charges	20,822	-
			Freight	1,200	-
			Professional fee	-	12,000
			Fuel and travel expenses	1,25,363	1,68,224
			Functions and Celebration	80,221	40,947
			Food expenses	8,215	5,561
			Staff insurance	1,272	1,272
			Staff welfare	2,580	23,897
			Vehicle Insurance	23,410	22,096
			<b>Educational Sponsorship program</b>	<b>5,00,260</b>	<b>3,50,889</b>
			Food Expenses	5,031	1,382
			Educational Sponsorship	4,92,461	3,38,953
			Fuel and travel expenses	1,018	529
			Medical and Hygiene	1,750	-
			Uniform expenses	-	9,975
			Communication expenses	-	50
			<b>Mobile Medical Clinic</b>	<b>28,97,584</b>	<b>22,92,132</b>
			Salary and Honorarium	14,95,453	10,85,976
			Medical and hygiene expenses	7,34,428	5,44,136
			EPF Contributions	2,03,842	1,76,186
			ESI contributions	33,425	-
			Repair & Maintenance Expenses	1,38,089	1,48,581
			Taxes & Fees	9,008	8,981
			Communication Expenses	500	6,611
			Printing & stationery	200	9,216
			Fuel and travel expenses	2,27,142	1,96,275



Regenboog India Foundation					
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India					
Receipts & Payments Statement for period ending 31st March 2024					
Receipts	2023-2024	2022-2023	Payments	2023-2024	2022-2023
			Staff Insurance	954	1,908
			Staff Welfare	2,538	2,250
			Vehicle Insurance	51,210	47,215
			Functions and Celebration	-	410
			Health eductaion expenses	-	1,760
			Pharmacy software subscription	-	5,900
			Food expenses	795	-
			GH Paediatric ward expenses Expenses	-	56,727
			<b>Menstrual Hygiene awareness</b>	<b>1,49,419</b>	<b>2,90,343</b>
			Salary and Honorarium	1,34,944	154217
			EPF Contributions	11,685	31059
			ESI contributions	1,150	0
			Food expenses	108	0
			Fuel and travel expenses	1,532	10230
			Staff insurance	-	318
			Repairs and maintenance	-	2,891
			Vehicle repair and maintenance	-	560
			Health Eductaion Expenses	-	90,000
			Communication expenses	-	768
			Staff Welfare	-	300
			<b>Science park</b>	<b>6,97,085</b>	<b>6,11,867</b>
			Salary and Honorarium	4,40,920	4,45,253
			EPF Contributions	1,10,250	96,448
			ESI contributions	21,864	-
			Hygiene expenses	5,454	3,814
			Fuel and travel expenses	170	2,934
			Repairs and Maintenance	1,14,091	49,435
			Freight	3,300	



Regenboog India Foundation					
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India					
Receipts & Payments Statement for period ending 31st March 2024					
Receipts	2023-2024	2022-2023	Payments	2023-2024	2022-2023
			Staff insurance	636	954
			Staff welfare	400	2,791
			PF penalty expenses	-	738
			Play Material expenses	-	9,500
			<b>Disaster relief program</b>	<b>2,61,171</b>	-
			Disaster relief expenses	2,52,770	-
			Fuel expenses	8,235	-
			Printing and stationery	166	-
			<b>Nursery Plantation Project</b>	<b>1,45,184</b>	<b>2,18,901</b>
			Salary and Honorarium	80,054	1,22,286
			EPF Contribution	27,715	41,487
			EPF Penalty	-	20
			Electricity Charges	17,380	33,304
			Garden Maintenance	4,600	4,690
			Nursery Materials	15,435	15,434
			Repair & Maintenance	-	175
			Staff Food	-	665
			Staff welfare	-	600
			Fuel and travel expenses	-	240
			<b>Environment Projects</b>	<b>12,050</b>	<b>40,782</b>
			Environment Projects expenses	3,700	20,264
			Printing and stationery	800	-
			Food expenses	7,550	20,040
			Hygeine expenses	-	478
			<b>Water for Animals Project</b>	<b>93,000</b>	<b>22,650</b>





Regenboog India Foundation					
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Receipts & Payments Statement for period ending 31st March 2024					
Receipts	2023-2024	2022-2023	Payments	2023-2024	2022-2023
			Chengam GH Expenses	28,077	-
			Administration expenses	7,18,562	7,05,540
			Salary and Honorarium	1,41,468	2,80,303
			EPF Contributions	28,997	45,531
			ESI contributions	4,276	-
			Bank Charges	11,060	8,274
			Audit Fees	11,800	-
			Fuel and travel expenses	65,642	53,080
			Electricity Charges	60,101	34,633
			Printing and stationary	55,817	27,273
			Communication expenses	37,160	22,937
			Repairs and maintenance	1,47,308	1,43,577
			Vani Membership	3,000	-
			Hygeine expenses	26,017	6,448
			Food Expenses	45,742	21,430
			Professional & Consulting Fees	37,250	36,300
			Functions and Festival	13,683	12,998
			Staff welfare & Insurance	1,686	1,113
			PF penalty charges	26	1,539
			Vehicle Insurance	1,433	450
			Newspaper and periodicals	3,612	404
			Rate, Taxes & insurance	12,485	6,870
			Staff uniform	10,000	-
			Garden Maintenance	-	2,380
			<b>Fixed Assets</b>	<b>31,61,377</b>	<b>2,57,236</b>
			Ambulance	25,82,997	-
			Medical equipments	3,26,683	-



Regenboog India Foundation					
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India					
Receipts & Payments Statement for period ending 31st March 2024					
Receipts	2023-2024	2022-2023	Payments	2023-2024	2022-2023
			Furniture and fixture	17,000	-
			Computers and software	1,31,797	-
			Construction of Archive room	41,950	-
			Equipments	7,500	-
			Hero Motocop TN258Q0580	53,450	-
			Library Steel Racks (10 racks)	-	40,000
			Office chairs & Hydraulics (11 Chairs & 10 Hyd.	-	19,700
			TV for Evening Schools	-	25,999
			TV for office	-	32,999
			Drilling machine	-	7,213
			Library books (4,359 Books)	-	1,21,325
			Library app development	-	10,000
			<b>Writeoff of Deposits</b>	-	<b>17,200</b>
			Gas deposits	-	1,500
			Electricity deposits	-	15,700
			<b>Closing Balance</b>	<b>82,92,106</b>	<b>60,69,810</b>
			Cash	4,789	2,926
			<b>Bank</b>	<b>46,67,317</b>	<b>58,16,884</b>
			City Union Bank Ltd	34,03,635	55,67,372
			State Bank of India	2,77,064	1,02,519
			HDFC Bank	9,86,618	1,46,993
			Fixed deposit -Corpus fund	34,70,000	-
			Fixed deposit-Others	1,50,000	2,50,000
<b>Total</b>	<b>1,96,06,262</b>	<b>1,32,62,293</b>	<b>Total</b>	<b>1,96,06,262</b>	<b>1,32,62,293</b>

  
**CA K Swaroop FCA**  
 Partner, Sreevathson V Associates  
 Chartered Accountants  
 M.No 235850

UDIN: 24235850Bk B 2R08151



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

Place: Chennai

Date: 26/06/2024