

S. KRISHNAMOORTHY & CO.

Chartered Accountants

PARTNERS

K.N. SREEDHARAN F.C.A.**K. RAGHU** B.Com., F.C.A., A.C.S

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Independent Auditor's ReportTo the Members of **Zoo Outreach Organisation****Report on the Financial Statements**

We have audited the accompanying financial statements of Zoo Outreach Organisation ("the Society"), which comprise the Balance Sheet as at March 31, 2015 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the Accounting Standards. This responsibility includes the design implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information so required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:



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- a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2015; and
- b) in the case of the Income and Expenditure Account, the surplus for the year ended on that date.

Report on Other Legal and Regulatory Requirements

Subject to this we report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of accounts as required by law have been kept by the Society so far as it appears from our examination of those books
- c) The Balance Sheet and Income and Expenditure Account, dealt with by this Report are in agreement with the books of accounts.
- d) In our opinion, the Balance Sheet and Income and Expenditure Account comply with the relevant Accounting Standards.

For S. KRISHNAMOORTHY & CO
Chartered Accountants
(Registration No. 001496S)



Place : COIMBATORE
Date : 08/07/2015


K. RAGHU
Membership No. 011178
Partner, Auditor

S. KRISHNAMOORTHY & CO.
Chartered Accountants

Annexure to the Auditors' Report

1. All the collections made by Society are recorded correctly in the Books of Accounts maintained by the Society.
2. All the bank accounts are reconciled.
3. Interest income from deposits is accounted on accrual basis.
4. Expenditure is supported by vouchers.
5. The expenditure towards Seminars and Conferences are properly accounted for.
6. The Salary and staff payments have been made according to the decisions of the Executive Committee of the Branch.
7. The expenditures on postage freight, rent rates, taxes and travelling have been properly accounted in the proper head.
8. The news letter published by the Society is self supporting and proper accounting has been done for ascertaining its actual cost.
9. During the year, no assets have been identified as unusable by Managing Committee.
10. The funds of the branch has not been applied either directly or indirectly for making any payment to the members of the Managing Committee except for reimbursement for expenses incurred by them in connection with the business of the Managing Committee.

For S. KRISHNAMOORTHY & CO
Chartered Accountants
(Registration No. 001496S)



Place : COIMBATORE
Date : 08/07/2015


K. RAGHU
Membership No. 011178
Partner, Auditor

Zoo Outreach Organization Trust
96, Kumutham Nagar, Vilankurichi Road, Coimbatore - 641 035
Income and Expenditure Account for the year ended 31st March 2015

Expenses	Rs	Income	Rs
Audit fee	19,972	Interest Income	30,498
Bank Charges	163	General Donation	36,084
Communication	10,644	Reprints Income	14,945
Electricity Charges	13,573	Travel Reimbursement Income	1,28,517
Insurance	5,510	Special Projects (WILD's) Administration Income	1,60,920
Printing & Stationery	4,29,450	CZA-ZP Compendium Project Income	5,74,000
Salary	2,45,970		
Sundry Expense	88,350		
Traveling Expense	93,747		
Excess of Income over expense	37,585		
Total (ZOO Trust General)	9,44,964	Total (ZOO Trust General)	9,44,964

FCRA - Expenses	Current year Income utilised	Previous year income utilised	Expenses	FCRA - Income	Current	b/f from previous year	Unspent
CBSG SA Network Projects	-	-	-	CBSG SA Network Projects	4,72,971		4,72,971
Chester Zoo - Conservation Projects	-	14,37,431	14,37,431	Chester Zoo - Conservation Projects		14,37,678	
General Wildlife Conservation, Education & Admin.	4,62,681	11,51,205	16,13,886	General Wildlife Conservation, Education & Admin.	17,31,282	11,51,205	12,68,601
IEF - HECx TN Project	-	-	-	IEF - HECx TN Project	2,77,263		2,77,263
Invertebrate Network Project	-	-	-	Invertebrate Network Project	3,77,953		3,77,953
MBZ - WG Mayflies Species Project	1,30,050	-	1,30,050	MBZ - WG Mayflies Species Project	2,35,902		1,05,852
MBZ - AZE Freshwater Fish Project	-	3,66,255	3,66,255	MBZ - AZE Freshwater Fish Project		6,08,890	2,42,635
MBZ - Butterfly Assessment Project (Phase-II)	-	4,14,353	4,14,353	MBZ - Butterfly Assessment Project (Phase-II)		6,68,700	2,54,347
Ocean Park - Rhino Project	1,76,064	3,13,148	4,89,212	Ocean Park - Rhino Project	1,73,538	3,12,901	
Rufford HECx TN Survey Project	51,425	-	51,425	Rufford HECx TN Survey Project	4,88,700		4,37,275
UFAW - Conservation and Welfare Projects	35,255	-	35,255	UFAW - Conservation and Welfare Project	5,80,860		5,45,605
ZSL - Mosquito Project	50,943	-	50,943	ZSL - Mosquito Project	1,18,107		67,164
Excess of Income/Expense over Expense/Income	4,44,045		4,44,045	Interest Income	4,46,571		
Pending Project c/f to balance sheet	35,52,684	4,96,982					
Total (ZOO Trust FCRA)	49,03,147	41,79,374	50,32,855	Total (ZOO Trust FCRA)	49,03,147	41,79,374	40,49,666
Total (ZOO Trust General + FCRA)	58,48,111			Total (ZOO Trust General + FCRA)	58,48,111		

For S.KRISHNAMOORTHY & CO.
Chartered Accountants

K.RAGHU

Membership No 11178
CHARTERED ACCOUNTANT
Partner

COIMBATORE

DATE : 08/07/15



Zoo Outreach Organisation Trust
96, Kumutham Nagar, Vilankurichi Road, Coimbatore - 641 035
BALANCE SHEET as on 31 March 2015

Previous Year	Liabilities	Rs	Previous Year	Assets	Rs	
	Capital		58,76,068	SBI Investments (FCRA)	63,22,639	
1,87,549	General	1,87,242	4,30,447	SBI Investments (General)	1,52,097	
-307	Add: Excess of Income over expense (General)	37,585	1,00,000	Rent Advance	1,00,000	
			2,24,827	35,250	State Bank of India 30090187363 (FCRA)	6,205
15,29,660	FCRA	19,10,344	29,887	State Bank of India 30174419804 (General)	59,307	
3,80,684	Add: Excess of Income over Expense (FCRA)	4,44,045	4,580	Cash Balance (FCRA)	7,475	
			23,54,389	2,810	Cash Balance (General)	7,788
				7,598	Telephone Deposit	2,792
41,79,374	Project Advance (FCRA)			53,545	Furniture/Fixture	67,735
	CBSG SA Network project expense	4,72,971		1,20,275	Sundry Debtors (FCRA)	-
	General Wildlife Conservation, Education and Administration	12,68,601			Sundry Debtors (General)	25,000
	IEF - HECx TN project expense	2,77,263				
	Invertebrate Network project expense	3,77,953				
	MBZ - WG Mayflies Species project expense	1,05,852				
	MBZ - Butterfly Phase-II project expense	2,54,347				
	MBZ - AZE Fish project expense	2,42,635				
	Rufford - HEC Survey project expense	4,37,275				
	UFAW Welfare project expense	5,45,605				
	ZSL - Mosquito project expense	67,164				
			40,49,666			
	Pending Advance (General)					
3,81,000	WILD Projects		1,10,920			
2,500	Auditor Fee		11,236			
66,60,460	Total		67,51,038	66,60,460	Total	67,51,038

COIMBATORE

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For S.KRISHNAMOORTHY & CO.
Chartered Accountants

K.RAGHU
Membership No.11178
CHARTERED ACCOUNTANT

Zoo Outreach Organisation Trust
96, Kumutham Nagar, Vilankurichi Road, Coimbatore - 641 035
Receipt and Payment Account (Foreign Contribution) for the year ended 31st March 2015

Receipts	Rs	Payments	Rs
CBSG SA Network projects			
21 Nov 2014 - Conservation Breeding Specialist Group, USA	4,72,971	Carry forward to next year	4,72,971
Total	4,72,971	Total	4,72,971
Chester Zoo - Conservation Projects			
Brought forward from previous year (I)	14,37,678	Chester - WAZA/CBSG Annual Conference	7,50,437
		Chester - Administration	3,97,770
		Chester - Travel/Food/Accommodation	2,89,224
		Excess of income over expense	247
Total	14,37,678	Total	14,37,678
General Wildlife Conservation, Education and Administration			
Brought forward from previous year (II)	11,51,205	Salary	11,84,923
02 May 2014 - International Union Conservation for Nature, UK	76,715	Rent	1,21,000
05 May 2014 - Emma Steigerwald, UK	1,925	Machine Maintenance	74,610
02 July 2014 - World Association of Zoos and Aquariums, UK	90,942	Communication	53,168
16 Dec 2014 - Zoo Outreach Organisation, USA	15,21,600	Electricity	53,210
23 Dec 2014 - Sally Walker, USA	30,100	Printing & Stationery	10,652
11 Dec 2014 - WILD - Threatened Taxa project Administration	10,000	Sundry	10,230
		Travelling (9913 + 89833)	99,746
		Bank charge	6,347
Total	28,82,487	Carry forward to next year	12,68,601
		Total	28,82,487
International Elephant Foundation, HECx TN project			
16 Dec 2014 - International Elephant Foundation, UK	2,77,263	Carry forward to next year	2,77,263
Total	2,77,263	Total	2,77,263
Invertebrate Network Project			
16 Dec 2014 - Zoo Outreach Organisation, USA	3,77,953	Carry forward to next year	3,77,953
Total	3,77,953	Total	3,77,953
Mohammed Bin Zayed Species Fund - WG Mayflies Species Project			
29 Oct 2014 - Mohammed Bin Zayed Species Fund, USA	2,35,902	Salary	87,500
		Travel/Food/Accommodation	39,725
		Communication	2,825
		Carry forward to next year	1,05,852
Total	2,35,902	Total	2,35,902
Mohammed Bin Zayed Species Fund - Butterfly Assessment (Phase-II) Project			
Brought forward from previous year (III)	6,68,700	Salary	3,30,000
		Administration	70,000
		Supplies	8,253
		Communication	6,000
		Travel	100
		Carry forward to next year	2,54,347
Total	6,68,700	Total	6,68,700

Receipts	Rs	Payments	Rs
Mohammed Bin Zayed Species Fund - AZE Freshwater Fish project			
Brought forward from previous year (IV)	6,08,890	Salary	2,33,073
		Administration	75,000
		Travel	33,097
		Communication	12,401
		Food/Accommodation	10,841
		Supplies	1,843
		Carry forward to next year	2,42,635
Total	6,08,890	Total	6,08,890
Ocean Park - Rhino Project			
Brought forward from previous year (V)	3,12,901	Salary	3,20,000
13 Dec 2014 - Ocean Park Conservation Fund, Hong Kong	1,73,538	Travel/Food/Accommodation	1,27,469
		Education	31,410
		Printing/Stationery	6,606
		Communication	3,727
		Excess of expense over income	-2,773
Total	4,86,439	Total	4,86,439
Rufford HECx Survey Project			
12 Dec 2014 - Rufford Small Grant, UK	4,88,700	Salary	50,000
		Travel/food/Accommodation	1,425
		Carry forward to next year	4,37,275
Total	4,88,700	Total	4,88,700
UFAW - Conservation and Welfare Projects			
10 Nov 2014 - Universities Federation for Animal Welfare, UK	5,80,860	Website support	20,000
		Education Material Designing/Developing/Printing	12,232
		Communication	1,872
		Travel/Food/Accommodation	1,051
		Printing/Stationery	100
		Carry forward to next year	5,45,605
Total	5,80,860	Total	5,80,860
Zoological Society of London - Mosquito Projects			
22 Dec 2014 - Zoological Society of London, UK	1,18,107	Current year expense	50,943
		Carry forward to next year	67,164
Total	1,18,107	Total	1,18,107
Interest Income (I)	4,46,571	Excess of Income	4,44,045
Carried over from previous year	41,79,374	Total Expenses	45,88,810
Current year income	49,03,147	Carried over to next year	40,49,666
Grand Total	90,82,521	Grand Total	90,82,521

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K.RAGHU
Membership No 11178
Partner