

S. KRISHNAMOORTHY & CO.

Chartered Accountants

PARTNERS

K.N. SREEDHARAN F.C.A.

K. RAGHU B.Com., F.C.A., A.C.S

'Kanapathy Towers' III Floor
No. 1391/A-1, Sathy Road
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Independent Auditor's Report

To the Members of **Zoo Outreach Organisation Trust**

Report on the Financial Statements

We have audited the accompanying financial statements of Zoo Outreach Organisation Trust ("the Society"), which comprise the Balance Sheet as at March 31, 2016 and the Income and Expenditure Account for the year then ended 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, 2016; and
- b) in the case of the Income and Expenditure Account, the deficit 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 : 18-07-2016


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. Expenditure is supported by vouchers.
4. The expenditure towards Seminars and Conferences are properly accounted for.
5. The Salary and staff payments have been made according to the decisions of the Executive Committee of the Branch.
6. The expenditures on postage freight, rent rates, taxes and travelling have been properly accounted in the proper head.
7. The news letter published by the Society is self supporting and proper accounting has been done for ascertaining its actual cost.
8. During the year, no assets have been identified as unusable by Managing Committee.
9. 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 : 18.07.2016

A handwritten signature in black ink, appearing to be "K. Raghu".

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 2016

| Expenses | Rs. | Income | Rs. | Rs. |
|---|-------------------------|---|------------|-------------------------|
| Audit fee | 28,739 | Interest Income | | 2,165 |
| Salary | 2,85,120 | | | |
| Traveling Expense (11257+7401) | 18,658 | Donation Income | | |
| Bank Charges | 248 | General Donation | 28,000 | |
| Communication | 12,966 | Reprints Income | 14,320 | |
| Insurance | 5,155 | Travel Reimbursement Income | 7,286 | |
| Machine Maintenance | 52,581 | Special Projects (WILD's) Administration Income | 2,71,020 | |
| Printing & Stationery | 10,800 | | | 3,20,626 |
| Sundry Expense | 79,239 | | | <u>3,22,791</u> |
| | | Excess of expense over income | | 1,70,714 |
| Total (ZOO Trust General) | <u>4,93,505</u> | Total (ZOO Trust General) | | <u>4,93,505</u> |
| | | | | |
| FCRA - Expenses | Rs. | FCRA - Income | Rs. | Rs. |
| Wildlife Conservation Project Expense | | Wildlife Conservation Project Income | | |
| CBSG SA Network Projects | 11,547 | IEF - HECx TN Project | 2,90,919 | |
| IEF - HECx TN Project | 3,03,904 | MBZ - Pangolin Project | 6,85,809 | |
| MBZ - WG Mayflies Species Project | 869 | USFWS - Elephant Conservation Project | 26,91,115 | |
| MBZ - AZE Freshwater Fish Project | 1,122 | USFWS - HECx TN Project | 28,60,048 | |
| MBZ - Butterfly Assessment Project (Phase-II) | 4,143 | ZOO Conservation Outreach Activities | 9,52,541 | |
| MBZ - Pangolin Project | 1,83,684 | | | <u>74,80,432</u> |
| UFAW - Conservation and Welfare Projects | 3,077 | | | |
| USFWS - Elephant Conservation Project | 3,27,303 | | | |
| USFWS - HECx TN Project | 3,597 | | | |
| Administration expenses | 5,92,373 | | | |
| Pending project c/f to balance sheet | 66,74,929 | Excess of expense over income | | 6,26,116 |
| Total (ZOO Trust FCRA) | <u>81,06,548</u> | Total (ZOO Trust FCRA) | | <u>81,06,548</u> |
| Total (ZOO Trust General + FCRA) | <u>86,00,053</u> | Total (ZOO Trust General + FCRA) | | <u>86,00,053</u> |

ASSESSEE
18.07.2016



CHARTERED ACCOUNTANTS

Zoo Outreach Organisation Trust
96, Kumutham Nagar, Vilankurichi Road, Coimbatore - 641 035
BALANCE SHEET as on 31 March 2016

| Previous Year | Liabilities | Rs. | Rs. | Previous Year | Assets | Rs. |
|------------------|---|------------------|--------------------|------------------|---|--------------------|
| | Capital | | | 63,22,639 | SBI Investments (FCRA) | 99,83,778 |
| 1,87,242 | General | 2,24,827 | | 1,52,097 | SBI Investments (General) | 60,365 |
| 37,585 | <i>Add: value appreciation in SBI investment</i> | 8,268 | | 1,00,000 | Rent Advance | 1,00,000 |
| | | <u>2,33,095</u> | | 6,205 | State Bank of India 30090187363 (FCRA) | 39,953 |
| | <i>Less : Excess of expense over income (General)</i> | <u>1,70,714</u> | | 59,307 | State Bank of India 30174419804 (General) | 1,92,336 |
| | | | 62,381 | 7,475 | Cash Balance (FCRA) | 3,255 |
| 19,10,344 | FCRA | 23,54,389 | | 7,788 | Cash Balance (General) | 6,484 |
| 4,44,045 | <i>Add: value appreciation in SBI investment</i> | 8,61,139 | | 2,792 | Telephone Deposit | 2,792 |
| | | <u>32,15,528</u> | | 67,735 | Furniture/Fixture | 67,735 |
| | <i>Less: Excess expense over income (FCRA)</i> | <u>6,26,116</u> | | 25,000 | Sundry Debtors (FCRA) | 5,811 |
| | | | 25,89,412 | | Sundry Debtors (General) | |
| 40,49,666 | Project advance from previous year (FCRA) | | | | | |
| | Invertebrate Project | 2,27,205 | | | | |
| | Rufford - HEC Survey Project | 85,309 | | | | |
| | ZSL - Mosquito Project | 50,301 | | | | |
| | ZOO Conservation Outreach Activities | <u>4,73,377</u> | | | | |
| | | | 8,36,192 | | | |
| | Project Advance from current year (FCRA) | | | | | |
| | MBZ Pangolin Project | 5,02,125 | | | | |
| | USFWS Elephant Conservation Project | 23,63,812 | | | | |
| | USFWS HECx TN Project | 28,56,451 | | | | |
| | ZOO Conservation Outreach Activities | <u>9,52,541</u> | | | | |
| | | | 66,74,929 | | | |
| 1,10,920 | WILD's Projects - Administration Salary | 2,71,020 | | | | |
| 11,236 | Auditor Fee | <u>28,575</u> | | | | |
| | | | 2,99,595 | | | |
| <u>67,51,038</u> | Total | | <u>1,04,62,508</u> | <u>67,51,038</u> | Total | <u>1,04,62,508</u> |

ASSEESSEE
18.07.2016



CHARTERED ACCOUNTANTS

Zoo Outreach Organization Trust
96 Kumudham Nagar, Vilankurichi Road, Coimbatore - 641 035
Receipts and Payments Account (Foreign Contribution) for the year ended 31 March 2016

| Receipts | Amount (Rs.) | Total (Rs) | Payments | Amount (Rs.) | Total (Rs) |
|--|--------------|--------------------|--|--------------|--------------------|
| Opening balance | | | | | |
| Cash Balance | 7,475 | | | | |
| State Bank of India | 6,205 | | | | |
| SBI Investment | 63,22,639 | | | | |
| As on 01 April 2015 | | 63,36,319 | | | |
| Current year Income - FCRA (2015-2016) | | | Current year Expense - FCRA (2015-2016) | | |
| IEF HECx Survey Tamilnadu Project | 2,90,919 | | CBSG SA Network Projects | 4,84,518 | |
| MBZ Pangolin Project | 6,85,809 | | IEF - HECx TN Project | 5,81,167 | |
| USFWS Elephant Conservation Project | 26,91,115 | | Invertebrate Project | 1,50,748 | |
| USFWS HECx Tamilnadu Project | 28,60,048 | | MBZ - WG Mayflies Species Project | 1,06,721 | |
| ZOO Conservation Outreach Activities | 9,52,541 | | MBZ - AZE Freshwater Fish Project | 2,43,757 | |
| | | 74,80,432 | MBZ - Butterfly Assessment Project (Phase-II) | 2,58,490 | |
| | | | MBZ - Pangolin Project | 1,83,684 | |
| Capital | | | Rufford HECx TN Survey Project | 3,51,966 | |
| value appreciation in investment take into capital | | 861139 | UFAW - Conservation and Welfare Projects | 5,48,682 | |
| | | | USFWS - Elephant Conservation Project | 3,27,303 | |
| | | | USFWS - HECx TN Project | 3,597 | |
| | | | ZSL - Mosquito Project | 16,863 | |
| | | | ZOO Conservation Outreach Activities | 7,95,224 | |
| | | | Administration Expenses | 5,92,373 | |
| | | 1,46,77,890 | | | 46,45,093 |
| Less : Current year sundry debtors | | 5,811 | Closing balance | | |
| | | | Cash balance | 3,255 | |
| | | | State Bank of India | 39,953 | |
| | | | SBI Investment | 99,83,778 | |
| | | | As on 31 Mar 2016 | | 1,00,26,986 |
| Grand Total Income | | 1,46,72,079 | Grand Total Expense | | 1,46,72,079 |

ASSESSEE



CHARTERED ACCOUNTANTS