

**S. KRISHNAMOORTHY & CO.**

Chartered Accountants

## PARTNERS

**K.N. SREEDHARAN** F.C.A.**K. RAGHU** F.C.A., A.C.S**B. KRISHNAMOORTHY** F.C.A.**V. INDIRA** F.C.A.

'Kanapathy Towers' III Floor  
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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 Trust"), which comprise the Balance Sheet as at March 31,2018 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 Trust 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 Trust 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:

-2:-

- a) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2018; 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 Trust 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: 01.09.2018



  
K RAGHU  
Membership No. 011178  
Partner, Auditor

**S. KRISHNAMOORTHY & CO.**  
**Chartered Accountants**

**Annexure to the Auditor's Report**

1. All the collections made by Trust are recorded correctly in the Books of Accounts maintained by the Trust.
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 Trust 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: 01.09.2018



  
K RAGHU  
Membership No. 011178  
Partner, Auditor

**Form FC-4**  
[See rule 17(1)]

The Secretary to the Government of India,  
Ministry of Home Affairs,  
Foreigners Division (FCRA Wing)  
"First Floor NDCC-II Building,"  
1, JAI SINGH Road  
New Delhi - 110001

**Subject: Account of Foreign Contribution for the year ending on the 31st March, 2018**

1. Association FCRA registration number and name

- (i). Number : 075850291  
(ii). Name : Zoo Outreach Organisation Trust

2. Details of receipt and utilisation of foreign contribution :

**i. Foreign Contribution received in cash/kind(value):**

a) Brought forward foreign contribution at the beginning of the year(Rs.)	11256199.00
b) Interest or other receipt during the year*	889887.00
c) Foreign Contribution received during the financial year	
i) Directly from a foreign source	6355474.00
ii) as transfer from a local source	0.00
d) Total Foreign Contribution (a+b+c) (Rs.)	18501560.00

\*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from contribution, or interest thereon during the year

**ii (a). Donor wise detail of foreign contribution received in excess of rupees 20,000:**

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received	Amount (Rs.)
1	Zoo Outreach Organisation	Institutional	120 NE 2nd Avenue, PO Box No. 1511, High Springs, FL 32655-1511 , United States of America, Email Id: vkisling@uflib.ufl.edu, Website Address :	Educational	1594022.00
2	Mohammed bin Zayed Species Conservation Fund	Institutional	P.O. Box 13112, Abu Dhabi, UAE , United Arab Emirates, Email Id: nheard@mbzfund.org, Website Address : http://www.speciesconservation.org	Educational	98819.00
3	U S Fish and Wildlife Service	Institutional	5275 Leesburg Pike MS IA, Falls Church VA 22041, USA , United States of America, Email Id: cory_brown@fws.gov, Website Address : https://www.fws.gov	Educational	4188973.00
4	Rainforest Trust	Institutional	7078 Airlie Rd, Warrenton, VA 20187, USA , United States of America, Email Id: katie@rainforesttrust.org, Website Address : https://www.rainforesttrust.org	Educational	182414.00

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received	Amount (Rs.)
5	Wildlife Information Liaison Development Society	Institutional	12, Thiruvannamalai Nagar, Saravanampatty, Coimbatore 641035, Tamil Nadu, India , India, Email Id: wild@zooreach.org, Website Address : http://zooreach.org/wild.htm	Educational	200000.00
6	Environment Agency Abu Dhabi	Institutional	P.O. Box 45553, Al Mamoura Building (A), Murror Road, Abu Dhabi , United Arab Emirates, Email Id: Athari.Almansoori@ead.ae, Website Address : https://www.ead.ae	Educational	91246.00

(b). Cumulative purpose-wise amount of all foreign contribution donation received :

Sl.No	Purpose	Amount
1	Educational	6355474.00

(iii). Details of Utilization of foreign contribution:

a. Total Utilization* for projects as per aims and objectives of the association (Rs.)	7182400.00
b. Total Administrative Expenses as provided in Rule 5, FCRA 2011 (Rs.)	179386.00
c. Total invested in term deposits(Rs.)	0.00
d.Total Purchase of fresh assets(Rs.)	0.00
<b>Total utilization in the year(Rs.) (a+b+d)</b>	<b>7361786.00</b>

\* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in proviso to Section 9(e) and Section 12(4)(f) of the Act which states that the acceptance of foreign contribution is not likely to affect prejudicially.

(A) the sovereignty and integrity of india; or.

(B) the security, strategic, scientific or economic interest of the state; or

(C) the public interest; or

(D) freedom or fairness of election to any legislature; or

(E) friendly relations with any foreign state; or

(F) harmony between religious, racial, social, linguistic or regional groups, castes or communities

iv. Balance of unutilized foreign contribution, in cash/bank, at the end of the year(Rs.) : 11139774.00

v. Total number of foreigner working(salaried/ in honorary capacity. : 0.00

3. (a) Details of designated Fc bank account for receipt of Foreign Contribution ( As on 31st March of the year ending):

Sl.No	Name of Bank	Branch Address( With pincode)	IFSC Code	Account No
1	STATE BANK OF INDIA	PLOT NO.8TAMANI S KAYUN THUDIALUR ROAD,CHINNAVEDAMP ATTI SARAVANAMPATTI SARAVANAMPATTI 641006 COIMBATORE TAMIL NADU, Coimbatore, Tamil Nadu, Coimbatore	SBIN0011061	XXXXXXXX7363

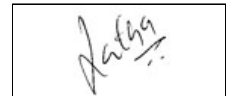
3. (b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

Sl.No	Name of Bank	Branch Address( With pincode)	IFSC Code	Account No
1	STATE BANK OF INDIA	PLOT NO.8TAMANI S KAYUN THUDIALUR ROAD,CHINNAVEDAMP ATTI SARAVANAMPATTI SARAVANAMPATTI 641006 COIMBATORE TAMIL NADU, Coimbatore, Tamil Nadu, Coimbatore	SBIN0011061	XXXXXXXX7363

#### Declaration

I hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.



Signature of the Chief Functionary



**Zoo Outreach Organisation Trust**  
**12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035**  
**Income and Expenditure Account (Foreign Contribution) for the year ended 31 March 2018**

FCRA - Expenses	Rs.	FCRA - Income	Rs.	B/f from Previous Year	Unspent
<b>Wildlife and Conservation Projects</b>		<b>Wildlife and Conservation Projects</b>			
MBZ - Pangolin Project	74,076	MBZ - Pangolin Project	-	70,209	-
MBZ - Sea Cucumber Project	8,99,363	MBZ - Sea Cucumber Project	9,56,413		57,050
Rufford HECx TN Survey Project	74,784	Rufford - HECx TN Survey Project	-	73,796	-
Spider Project	1,87,068	Spider Project	1,82,414		-
USFWS - F15AP00825 - Elephant Conservation	12,31,241	USFWS - F15AP00825 - Elephant Conservation	-	12,30,781	-
USFWS - F16AP00329 - Kazhiru Project	6,91,128	USFWS - F16AP00329 - Kazhiru Project	-	32,48,171	25,57,043
USFWS - F16AP00810 - Rhino Project	8,73,715	USFWS - F16AP00810 - Rhino Project	-	32,38,028	23,64,313
USFWS - F16AP00811 - Tiger Project	21,09,777	USFWS - F16AP00811 - Tiger Project	-	32,43,599	11,33,822
ZOO Conservation Outreach Activities	3,40,716	USFWS Elephant Nepal Project	41,88,973	-	41,88,973
		ZOO Conservation Outreach Activities	10,27,674	1,51,615	8,38,573
<b>Current year Expenses</b>	<b>64,81,867</b>	<b>Current year Income</b>	<b>63,55,474</b>		
<b>Add: Unutilized Project amount carried over to Balance Sheet</b>	<b>1,11,39,774</b>	<b>Add: Previous Year Unutilized Project amount brought over</b>	<b>1,12,56,199</b>		
		<i>Excess of Expense over Income</i>	9,968		
<b>Total</b>	<b>1,76,21,641</b>	<b>Total</b>	<b>1,76,21,641</b>	<b>1,12,56,199</b>	<b>1,11,39,774</b>

Coimbatore  
Date : 01 Sep 2018



ASSESSEE



CHARTERED ACCOUNTANTS

**Zoo Outreach Organisation Trust**  
**12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035**  
**Income and Expenditure Account (FCRA) for the year ended 31 March 2018**

FCRA - Expenses	Rs.	FCRA - Income	Rs.
<b>Administration expense</b>			
Bank charge	4,046	Gain on SBI Investments	8,89,887
Communication	13,790		
Electricity	25,042		
Office Maintenance	59,659		
Printing & Stationery	3,704		
Rent	46,250		
Salary	14,000		
Travelling expense	6,800		
Depreciation	6,096		
Excess of expense in Earmarked FCRA Projects	9,968		
<i>Excess of Income over Expense</i>	7,00,533		
<b>Total</b>	<b>8,89,887</b>	<b>Total</b>	<b>8,89,887</b>

Coimbatore  
Date : 01 Sep 2018

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CHARTERED ACCOUNTANTS



**Zoo Outreach Organisation Trust**  
**12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035**  
**BALANCE SHEET (FCRA) as on 31 March 2018**

Previous Year	Liabilities	Rs.	Previous Year	Assets	Rs.
23,40,078	Capital	23,40,078	1,33,28,556	SBI Investments (FCRA)	1,39,68,443
	Add : Value appreciation in SBI Investment	-	2,22,865	State Bank of India 30090187363	1,89,578
		23,40,078	2,028	Cash Balance (FCRA)	7,498
	Add : Excess of Income over Expenses	7,00,533	60,961	Furniture & Fixture	54,865
		30,40,610			
1,12,56,199	<b>Project Advance</b>				
	USFWS - F16AP00329 - Kazhiru Project	25,57,043			
	USFWS - F16AP00810 - Rhino Project	23,64,313			
	USFWS - F16AP00811 - Tiger Project	11,33,822			
	USFWS Elephant Nepal Project	41,88,973			
	ZOO Conservation Outreach Activities	8,38,573			
	MBZ - Sea Cucumber Project	57,050			
		1,11,39,774			
18,133	Miscellaneous Sundry Creditors	40,000			
<b>1,36,14,410</b>	<b>Total</b>	<b>1,42,20,384</b>	<b>1,36,14,410</b>	<b>Total</b>	<b>1,42,20,384</b>

Coimbatore  
Date : 01 Sep 2018



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*[Handwritten Signature]*



**Zoo Outreach Organisation Trust**  
**12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035**  
**Receipts and Payments Account (FCRA) for the year ended 31 March 2018**

Receipts	Rs.	Payments	Rs.
<b>Opening balance (as on 01 April 2017)</b>		<b>Current year Expense - FCRA (2017-2018)</b>	
Cash Balance	2,027	MBZ - Pangolin Project	74,076
State Bank of India	2,22,865	MBZ - Sea Cucumber Project	8,99,363
SBI Investment	<u>1,33,28,556</u>	Rufford HECx TN Survey Project	74,784
	1,35,53,448	Spider Project	1,87,068
<b>Current year Income - FCRA (2017-2018)</b>		USFWS - F15AP00825 - Elephant Conservation Project	12,31,241
MBZ - Sea Cucumber Project	9,56,413	USFWS - F16AP00329 - Kazhiru Project	6,91,128
Spider Project	1,82,414	USFWS - F16AP00810 - Rhino Project	8,73,715
USFWS Elephant Nepal Project	41,88,973	USFWS - F16AP00811 - Tiger Conservation project	21,09,777
ZOO Conservation Outreach activities	<u>10,27,674</u>	ZOO Conservation Outreach Activities	3,40,716
	63,55,474	Administration expense	<u>1,73,291</u>
Gain on SBI Investments	8,89,887		66,55,158
		<b>Sundry Creditors</b>	18,133
		Less : Current year Sundry Creditors	<u>40,000</u>
			-21,867
		<b>Closing balance (as on 31 March 2018)</b>	
		Cash balance	7,498
		State Bank of India	1,89,578
		SBI Investments	<u>1,39,68,443</u>
			1,41,65,519
<b>Total</b>	<u><u>2,07,98,810</u></u>	<b>Total</b>	<u><u>2,07,98,810</u></u>

Coimbatore  
Date : 01 Sep 2018



CHARTERED ACCOUNTANTS