

**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  
No. 1391/A-1, Sathy Road  
Ganapathy, Coimbatore 641 006  
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**INDEPENDENT AUDITOR'S REPORT**

To  
The Members of  
Zoo Outreach Organization Trust

We have audited the accompanying financial statements of M/s. Zoo Outreach Organization Trust ("the Trust"), which comprise the Balance Sheet as at March 31, 2019, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis of opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. 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.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Trust's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.

### **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.KRISHNMOORTHY & CO.  
Chartered Accountants  
(Firm Regn.No. 001496S)

*Indira*

(V.INDIRA)  
Partner

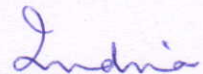
Membership No.200817  
(UDIN; 19200817AAAADS9693)

Place: Coimbatore  
Date : 05.08.2019

### **Annexure to the Auditors' 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.KRISHNMOORTHY & CO.  
Chartered Accountants  
(Firm Regn.No. 001496S)



(V.INDIRA)  
Partner

Membership No.200817  
(UDIN; 19200817AAAADS9693)

Place: Coimbatore  
Date : 05.08.2019

**Form FC-4**  
**[See rule 17]**

Darpan ID\*\*\* : TN/2016/0099072

The Secretary to the Government of India,  
Ministry of Home Affairs,  
Foreigners Division (FCRA Wing)  
Major Dhyan Chand National Stadium, India Gate  
New Delhi - 110002

\*\*\*Note:- Furnishing of Darpan ID shall be optional.

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2019

1. FCRA registration number and Date

- (i). Number : 075850291  
(ii). Date : 03/06/2011

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.) 11139774.00  
(b) Income During the year\*:  
(i) Interest: 508048.00

(ii) Other receipts from projects/activities:

S No	Name and location of Project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
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(c) Foreign Contribution received during the financial year

- (i) Directly from a foreign source: 2011075.00  
(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 13658897.00

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

(ii) (a). Donor wise detail of foreign contribution received:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received (Social,Cultural,Educational,Economic, Religious)	Specific Activity / project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	ZOO Conservation Outreach Activities	2011075.00

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

Sl.No	Purpose	Amount
1	Educational	2011075.00

3. Details of Utilization of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	MBZ - Sea Cucumber Project	12 Thiruvannamalai Nagar, Saravana mpatty, Coimbatore Coimbatore Tamil Nadu641035	57050.00	0.00	0.00	0.00	57050.00	0.00	0.00	0.00
2	USFWS-F16AP00329-Kazhiru Project	12 Thiruvannamalai Nagar, Saravana mpatty, Coimbatore Coimbatore Tamil Nadu641035	2557043.00	0.00	0.00	0.00	736896.00	0.00	1820147.00	0.00
3	USFWS-F16AP00810-Rhino Project	12 Thiruvannamalai Nagar, Saravana mpatty, Coimbatore Coimbatore Tamil Nadu641035	2364313.00	0.00	0.00	0.00	564723.00	0.00	1799590.00	0.00
4	USFWS-F16AP00811-Tiger Project	12 Thiruvannamalai Nagar, Saravana mpatty, Coimbatore Coimbatore Tamil Nadu641035	1133822.00	0.00	0.00	0.00	1133822.00	0.00	0.00	0.00
5	USFWS Elephant Nepal Project	12 Thiruvannamalai Nagar, Saravana mpatty Coimbatore Tamil Nadu641035	4188973.00	0.00	0.00	0.00	553262.00	0.00	3635711.00	0.00

6	Zoo Conservation Outreach Activities	12 Thiruvannamalai Nagar, Saravampatty Coimbatore Tamil Nadu 641035	838573.00	0.00	2011075.00	0.00	1208559.00	0.00	1641089.00	0.00
Total			11139774.00	0.00	2011075.00	0.00	4254312.00	0.00	8896537.00	0.00

(b) Details of utilisation of foreign contribution:

- (i) Total Utilisation\*\* for projects as per aims and objectives of the association (Rs.):4254312.00  
(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.) :401345.00

\*\* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution(Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, 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.

(c) Total purchase of fresh assets (Rs.)

Sl. No.	Activity in the name of Association	Details	Purpose	Total (in Rs.)
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(d) FC transferred to other associations

Sl. No.	Name of the association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)

(e) Total utilisation In the year (Rs.)(b+c+d) 4655657.00

4. Details Of unutilised foreign contribution:

(i) Total FC invested in term Deposits (Rs.):

Sl. No.	Details	Total( in Rs.)
(i)	Opening Balance of FD	13968443.00
(ii)	FD made during the year	2008048.00
(iii)	Less: realisation of previous FD	3300000.00
	Closing balance of FD	12676491.00

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year(Rs):

- (a) Cash in hand: 5639.00  
(b) in FC designated bank account: 83512.00  
(c) in utilisation bank account(s): 0.00

5. Details of foreigners as Key functionary/working/associated: 0.00

6. Details of Land and Building remained unutilised for more than two year:

Sl. No.	Location of Land and Building	Year of acquisition	Purpose of acquisition	Reason of unutilisation
(1)	(2)	(3)	(4)	(5)

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

Name of the Bank	Branch Address( With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3).	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	Saravanampatti Branch K.G. Campus 365 and 366 Thudiyalur Road Saravanampatti, Coimbatore, Tamil Nadu, Coimbatore			SBIN0007231	XXXXXXXX7363	

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

Name of the Bank	Branch Address( With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3).	(4)	(5)	(6)	(7)

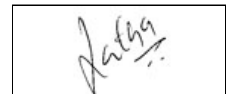
**Declaration**

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.

Place:

Date:



LATHA G RAVIKUMAR  
[Name of the Chief Functionary  
(Chief Functionary)]

(Seal of the Association)



**Zoo Outreach Organisation Trust**  
**12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035**  
**Income and Expenditure Account (Foreign Contribution) for the year ended 31 March 2019**

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 - Sea Cucumber Project	60,000	MBZ - Sea Cucumber Project		57,050	-
USFWS - F16AP00329 - Kazhiru Project	7,36,896	USFWS - F16AP00329 - Kazhiru Project	-	25,57,043	18,20,147
USFWS - F16AP00810 - Rhino Project	5,64,723	USFWS - F16AP00810 - Rhino Project	-	23,64,313	17,99,591
USFWS - F16AP00811 - Tiger Project	11,34,555	USFWS - F16AP00811 - Tiger Project	-	11,33,822	
USFWS Elephant Nepal Project	5,53,262	USFWS Elephant Nepal Project	-	41,88,973	36,35,711
ZOO Conservation Outreach Activities	12,08,559	ZOO Conservation Outreach Activities	20,11,075	8,38,573	16,41,089
<b>Current year Expenses</b>	<b>42,57,995</b>	<b>Current year Income</b>	<b>20,11,075</b>	<b>1,11,39,774</b>	<b>88,96,537</b>
<b>Add: Unutilized Project amount carried over to Balance Sheet</b>	<b>88,96,537</b>	<b>Add: Previous Year Unutilized Project amount brought forward</b>		<b>1,11,39,774</b>	
		<b>Excess of expense over income</b>		<b>3,683</b>	
<b>Total</b>	<b>1,31,54,532</b>	<b>Total</b>	<b>1,31,54,532</b>	<b>1,11,39,774</b>	<b>88,96,537</b>

Coimbatore  
Date : 26 July 2019



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**CHARTERED ACCOUNTANTS**

**Zoo Outreach Organisation Trust**  
**12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035**  
**Income and Expenditure Account (FCRA) for the year ended 31 March 2019**

FCRA - Expenses	Rs.	FCRA - Income	Rs.
<b>Administration expense</b>			
Bank charge	2,821	Gain on SBI Investments	5,08,048
Communication	23,915		
Electricity	74,507		
Machinery Maintenance	1,12,248		
Printing & Stationery	13,605		
Rent	1,45,000		
Salary	10,000		
Travelling expense	2,900		
Web Maintenance charges	10,864		
Depreciation	5,486		
Excess of income over expense	1,06,703		
<b>Total</b>	<b><u>5,08,048</u></b>	<b>Total</b>	<b><u>5,08,048</u></b>

Coimbatore  
Date : 26 July 2019



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CHARTERED ACCOUNTANTS

**Zoo Outreach Organisation Trust**  
**12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035**  
**BALANCE SHEET (FCRA) as on 31 March 2019**

Previous Year	Liabilities	Rs.	Previous Year	Assets	Rs.
30,40,610	Capital	30,40,610	1,39,68,443	SBI Investments (FCRA)	1,26,76,491
	Add : Excess of Income over Expenses	<u>1,03,020</u>	1,89,578	State Bank of India 30090187363	83,512
		31,43,630	7,498	Cash Balance (FCRA)	5,639
			54,865	Furniture & Fixture	49,379
	<b>Project Advance</b>				
	USFWS - F16AP00329 - Kazhiru Project	18,20,147			
1,11,39,774	USFWS - F16AP00810 - Rhino Project	17,99,591			
	USFWS Elephant Nepal Project	36,35,711			
	ZOO Conservation Outreach Activities	<u>16,41,089</u>			
		88,96,537			
40,000	Miscellaneous Sundry Creditors	7,74,854			
<u><u>1,42,20,384</u></u>	<b>Total</b>	<u><u>1,28,15,021</u></u>	<u><u>1,42,20,384</u></u>	<b>Total</b>	<u><u>1,28,15,021</u></u>

Coimbatore  
Date : 26 July 2019



ASSESSEE

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CHARTERED ACCOUNTANTS

**Zoo Outreach Organisation Trust**  
**12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore 641 035**  
**Receipts and Payments Account (FCRA) for the year ended 31 March 2019**

Receipts	Rs.	Payments	Rs.
<b>Opening balance (as on 01 April 2018)</b>		<b>Current year Expense - FCRA (2018-2019)</b>	
Cash Balance	7,497	MBZ - Sea Cucumber Project	60,000
State Bank of India	1,89,578	USFWS - F15AP00825 - Elephant Conservation Project	5,53,262
SBI Investment	<u>1,39,68,443</u>	USFWS - F16AP00329 - Kazhiru Project	7,36,896
	1,41,65,518	USFWS - F16AP00810 - Rhino Project	5,64,723
		USFWS - F16AP00811 - Tiger Conservation project	11,34,555
<b>Current year Income - FCRA (2018-2019)</b>		ZOO Conservation Outreach Activities	12,08,557
ZOO Conservation Outreach activities	<u>20,11,075</u>	Administration expense	<u>3,95,860</u>
	20,11,075		46,53,853
Gain on SBI Investments	5,08,048	<b>Account Payable (Sundry Creditors)</b>	
		Balance as on 31.03.2018	40,000
		Less: Payable as on 31.03.2019	<u>7,74,854</u>
			<b>-7,34,854</b>
		<b>Closing balance (as on 31 March 2019)</b>	
		Cash balance	5,639
		State Bank of India	83,512
		SBI Investment	<u>1,26,76,491</u>
			1,27,65,642
<b>Total</b>	<u><u>1,66,84,641</u></u>	<b>Total</b>	<u><u>1,66,84,641</u></u>

Coimbatore  
Date : 26 July 2019



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CHARTERED ACCOUNTANTS