



M. A. Braganza & Associates
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Trustees of Baale Mane Trust

Opinion

We have audited the financial statements of **Baale Mane Trust (The entity)**, which comprises the Balance Sheet as at March 31, 2020, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended and notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2020 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the 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 entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these 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 and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibility 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.

A further description of the auditor's responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditor's report.

For M. A. BRAGANZA & ASSOCIATES
Chartered Accountants
Firm Registration No. 000507S



Ravishankar Hegde
Partner

ICAI Membership No. 232520

UDIN: 20232520AAAABU1428



Place: Bangalore
Date: November 03, 2020

Annexure 1

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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."
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



BAALE MANE TRUST
BALANCE SHEET AS AT 31 MARCH, 2020
CONSOLIDATED

Amount(Rs.)		LIABILITIES	SCH	Amount(Rs.)		Amount(Rs.)		ASSETS	SCH	Amount(Rs.)	
31-03-2019				31-03-2020		31.03.2019				31-03-2020	
88,60,621	1,83,77,918	<u>Capital Fund</u>									
95,17,297		Opening Balance		1,83,77,918		1,29,06,465	Fixed Assets (Including Capital WIP)	1		1,52,01,272	
		Add: Excess of Income over Expenditure		25,48,335	2,09,26,254						
		<u>Capital Reserve Fund</u>									
2,41,068		Opening Balance		2,64,011		1,68,518	<u>Current Assets</u>				
		Add:				3,690	Advances & Loans	11	13,972		
85,200		Assets received in Kind during the year		6,13,447		29,75,824	Deposits		3,690		
-		Profit on sale of Assets received in Kind		-		13,482	Fixed Deposit	17	28,89,485		
10,814		Less:				37,292	TCS Receivable		13,477		
1,500		Assets written off/Loss on sale of Assets		1,668		56,462	Sundry Debtors	15	-		
49,943	2,64,011	Sale of Assets received in Kind		500		20,860	TDS Receivable		75,200		
		Depreciation for the year	1	1,84,370	6,90,921		Cash in hand	12	35,635		
							Bank Balance	12			
	1,34,006	Sundry Creditors	13		3,30,339		(SBI-31477952026)		26,37,373		
	4,200	Duties & Taxes	14		-		(SBI-66017536497)		11,67,009	68,35,841	
	73,902	Outstanding Expenses			70,282						
	43,500	Provisions	16		19,320						
	1,88,97,538				2,20,37,115					2,20,37,115	

Notes to Accounts-Schedule No: 18

The schedules referred to above form an integral part of the accounts

For Baale Mane Trust

Rakhi Sundar
Rakhi Sundar
Treasurer

Indira Raghupathi
Indira Raghupathy
Chairperson



As per our report of even date attached
For M.A.BRAGANZA & ASSOCIATES
Chartered Accountants
Firm Registration No. 0005075

Ravishankar Hegde
Ravishankar Hegde
Partner
ICAI Membership No.232520




Date : November 03, 2020
Place : Bangalore

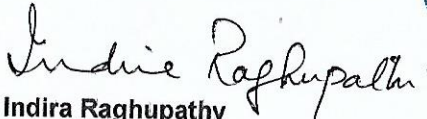
BAALE MANE TRUST
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2020
CONSOLIDATED

Amount(Rs.)	EXPENDITURE	SCH	Amount(Rs.)	Amount(Rs.)	INCOME	SCH	Amount(Rs.)
31.03.2019			31.03.2020	31.03.2019			31.03.2020
	Direct Expenses						
9,37,550	To Development	2	6,50,506	1,88,62,642	By Donations	10	1,31,15,803
13,60,667	To Independence	3	12,51,815		By Donations In Kind	1	
8,00,985	To Participation	4	13,88,819	-	- Foreign		96,667
26,90,036	To Protection	5	20,32,760	7,39,559	- Local		5,51,780
25,61,965	To Staff Cost	6	34,23,218	96,675	By Savings Bank Interest		1,41,435
10,63,192	To Survival	7	8,00,233	2,95,356	By Fixed deposit Interest	17	2,04,451
41,097	To Transition Cost	8	8,410	14,000	By Sale of Scrap		36,200
3,90,564	To Management Salary	9	5,40,000				
5,59,679	To Depreciation	1	8,80,669				
-	To Balance Written Off		8,123				
	To excess on Income over Expenditure						
95,17,297	Transfer to Capital		25,48,335				
85,200	Transfer to Capital Reserve (assets received in kind)	1	6,13,447				
2,00,08,232			1,41,46,336	2,00,08,232			1,41,46,336

The schedules referred to above form an integral part of the accounts

For Baale Mane Trust

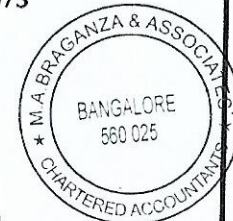

Rakhi Sundar
Treasurer


Indira Raghupathi
Chairperson



As per our report of even date attached
For **M.A.BRAGANZA & ASSOCIATES**
Chartered Accountants
Firm Registration No. 000507S


Ravishankar Hegde
Partner
ICAI Membership No.232520



Date : November 03, 2020
Place : Bangalore

BAALE MANE TRUST
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2020
CONSOLIDATED

Amount(Rs.)	RECEIPTS	SCH	Amount(Rs.)	Amount(Rs.)	PAYMENTS	SCH	Amount(Rs.)
31.03.2019			31.03.2020	31.03.2019			31.03.2020
	To Opening Balance			89,25,193	By Purchase of Fixed Assets	1	43,17,068
10,860	Cash in Hand		20,860		By Direct Expenses		
	Bank Balance			9,37,550	Development	2	6,50,506
4,05,930	(SBI-31477952026)		17,89,322	13,60,667	Independence	3	12,16,815
1,31,809	(SBI-66017536497)		9,25,623	8,00,985	Participation	4	13,88,819
48,37,547	Fixed Deposits		29,75,827	26,90,036	Protection	5	20,32,760
1,88,62,642	To Donation	10	1,31,15,803	25,61,965	Staff Cost	6	34,23,218
96,675	To Bank Interest		1,41,435	10,63,192	Survival	7	8,00,233
80,300	To Loan Recovered		1,82,746	41,097	Transition Cost	8	8,410
				3,90,564	Management Salary	9	5,40,000
-	To Interbranch		3,53,753	-	By Interbranch		3,53,753
2,23,485	To Sundry Creditors		2,30,005	51,778	By Sundry Creditors		-
2,95,356	To Fixed deposit interest	17	2,04,451	1,63,018	By Loans and Advances		28,200
1,500	To Sale of Fixed assets		500	-	By TDS on FD Interest		7,793
12,500	To Sale of Scrap		35,700	29,536	By Tax deducted at source	14	4,200
25,000	To Provisions		-	5,91,991	By Capital WIP		-
2,23,489	To Capital WIP		15,68,502	-	By Balance Written Off		8,123
800	To Children Deposit		-	3,690	BY ASD Deposit		-
1,15,000	To Building Advance		-		By Provision		24,180
					By TDS receivable		10,945
				20,860	By Closing Balance		
					Cash in Hand	12	35,635
					Bank Balance		
				17,89,322	(SBI-31477952026)		26,37,373
				9,25,623	(SBI-66017536497)		11,67,009
				29,75,827	Fixed Deposits		28,89,485
2,53,22,893			2,15,44,526	2,53,22,893			2,15,44,526

The schedules referred to above form an integral part of the accounts.

For Baalemane Trust



Rakhi Sundar
Rakhi Sundar
 Treasurer

Indira Raghupathi
Indira Raghupathi
 Chairperson

Auditors' Report

We have examined the above account with the books & vouchers maintained by Baale Mane Trust and have found the same to be in accordance therewith and gives a true and fair view of the Baale Mane Trust's transactions for the year ended March 31, 2020

As per our report of even date attached
For M.A.BRAGANZA & ASSOCIATES
 Chartered Accountants
 Firm Registration No. 000507S

Ravishankar Hegde
Ravishankar Hegde
 Partner
 ICAI Membership No.232520



Date : November 03, 2020
 Place : Bangalore

Schedule-1
FIXED ASSETS

Schedules Forming part of Balance Sheet & Income and Expenditure Account

(Amounts in Rs.)

PARTICULARS	GROSS BLOCK					DEPRECIATION BLOCK					NET BLOCK	
	Cost as on	Additions	Additions	Deletions/	Cost as on	Rate of	As on	For the	Deletions/	Up to	WDV as on	WDV as on
	01.04.2019	Before 30.09.2019	After 30.09.2019	Transfer	31/03/2020	depreciation	01.04.2019	year 2019-20	Transfer	31/03/2020	31/03/2020	31.03.2019
FOREIGN												
FURNITURE AND FITTINGS												
Bajaj Fan	15,518	-	-	-	15,518	10%	4,205	1,131	-	5,336	10,182	11,313
Fan	2,800	-	20,060	-	22,860	10%	1,147	1,168	-	2,315	20,545	1,653
BUILDING												
New Dining Block FY 2018-19	78,39,087	-	29,69,706	-	1,08,08,793	5%	1,95,977	4,56,398	-	6,52,375	1,01,56,418	76,43,110
MACHINERY AND PLANT												
a) Computers												
Computers	8,220	8,260	-	-	16,480	40%	8199	3,312	-	11,511	4,969	21
LED Monitor	6,858	-	-	-	6,858	40%	5,870	395	-	6,265	593	988
b) Motor cars												
Tata Winger	7,52,539	-	-	-	7,52,539	15%	5,29,386	33,473	-	5,62,859	1,89,680	2,23,153
Auto	1,22,890	-	-	-	1,22,890	15%	83,933	5,844	-	89,776	33,114	38,957
Tempo Traveller	14,38,787	-	-	-	14,38,787	15%	3,07,533	1,69,688	-	4,77,221	9,61,566	11,31,254
c) Electrical and other Equipments												
Weighing Machine	735	-	3,422	-	4,157	15%	534	287	-	821	3,336	201
UPS	60,992	-	-	-	60,992	15%	30,544	4,567	-	35,111	25,881	30,448
Water Filter	15,000	-	-	-	15,000	15%	9,909	764	-	10,672	4,328	5,091
Motor Pump	-	-	14,160	-	14,160	15%	-	1,062	-	1,062	13,098	-
Projector and Projector Screens	30,780	-	-	-	30,780	15%	30,552	34	-	30,586	194	228
HP Printer	19,244	-	-	-	19,244	15%	9,199	1,507	-	10,706	8,538	10,045
Hard Disk	10,639	-	-	-	10,639	15%	3,124	1,127	-	4,251	6,388	7,515
Forbes Water Filter	27,990	-	-	-	27,990	15%	9,284	2,806	-	12,090	15,900	18,706
CCTV Camera	1,46,490	6,590	-	-	1,53,080	15%	18,022	20,259	-	38,281	1,14,799	1,28,468
Airtel Hotspot	-	4,000	-	-	4,000	15%	-	600	-	600	3,400	-
Mobile	-	26,450	-	-	26,450	15%	-	3,968	-	3,968	22,483	-
Pest O Flash	-	5,700	-	-	5,700	15%	-	855	-	855	4,845	-
Water Softner	-	65,294	9,592	-	74,886	15%	-	10,514	-	10,514	64,373	-
USB WIFI Adaptor	-	2,500	-	-	2,500	15%	-	375	-	375	2,125	-
Wireless Telephone	2,599	-	-	-	2,599	15%	390	331	-	721	1,878	2,209
d) Books												
Library Books	8,568	-	-	-	8,568	40%	6,409	863	-	7,273	1,295	2,159
Sub Total	1,05,09,736	1,18,794	30,16,940	-	1,36,45,470		12,54,217	7,21,328	-	19,75,545	1,16,69,925	92,55,519

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PARTICULARS	GROSS BLOCK					DEPRECIATION BLOCK					NET BLOCK	
	Cost as on	Additions	Additions	Deletions/	Cost as on	Rate of	As on	For the	Deletions/	Up to	WDV as on	WDV as on
	01.04.2019	Before 30.09.2019	After 30.09.2019	Transfer	31/03/2020	depreciation	01.04.2019	year 2019-20	Transfer	31/03/2020	31/03/2020	31.03.2019
Contribution Received in Kind												
MACHINERY AND PLANT												
Yoga Mat	18,034	-	-	-	18,034	15%	9,327	1,306	-	10,633	7,401	8,707
Library Books	2,256	-	-	-	2,256	40%	2,165	37	-	2,201	55	91
Laptop	51,980	58,085	-	-	1,10,065	40%	51,142	23,569	-	74,711	35,354	838
Camera	-	38,582	-	-	38,582	15%	-	5,787	-	5,787	32,795	-
Sub Total	72,270	96,667	-	-	1,68,937		62,633	30,699	-	93,332	75,604	9,637
Capital WIP	9,91,991	19,20,739	-	29,12,730	-						-	9,91,991
Dormitory WIP	-	1,90,696	-	1,90,696	-						-	-
Total	1,05,82,006	2,15,461	30,16,940	-	1,38,14,407		13,16,851	7,52,027	-	20,68,878	1,17,45,529	1,02,57,146
FY 2018-19 (Assets in kind)	25,72,260	2,599	79,34,877	-	1,05,09,736		7,81,449	4,72,769	-	12,54,217	92,55,519	17,90,812
FY 2018-19 (Total)	26,44,530	2,599	79,34,877	-	1,05,82,006	-	8,41,926	4,74,925	-	13,16,851	1,02,57,146	22,02,605

LOCAL												
Fixed Assets												
Fans	13,500	-	-	-	13,500	10%	9,284	422	-	9,706	3,794	4,216
FireExtinguisher	-	53,100	-	-	53,100	10%	-	5,310	-	5,310	47,790	-
Furniture	8,000	-	-	-	8,000	10%	4,747	325	-	5,073	2,927	3,253
New Cupboard	2,77,396	-	-	-	2,77,396	10%	22,693	25,470	-	48,164	2,29,232	2,54,703
New LED TV	52,980	-	-	-	52,980	15%	11,325	6,248	-	17,573	35,407	41,655
Music Player	34,200	-	-	-	34,200	15%	24,881	1,398	-	26,279	7,921	9,319
Grinder	11,200	-	-	-	11,200	15%	8,149	458	-	8,606	2,594	3,052
DVD Player	4,800	-	-	-	4,800	15%	3,492	196	-	3,688	1,112	1,308
3 stove burner	8,588	-	-	-	8,588	15%	3,314	791	-	4,105	4,483	5,274
Dosa plate large	11,358	-	-	-	11,358	15%	4,383	1,046	-	5,429	5,929	6,976
Grinder	21,769	-	-	-	21,769	15%	8,400	2,005	-	10,405	11,363	13,369
Sujatha mixie	5,668	-	-	-	5,668	15%	2,187	522	-	2,709	2,958	3,481
Cooker HK	5,063	-	-	-	5,063	15%	1,954	466	-	2,420	2,643	3,109
Godrej Refrigerator	37,100	-	-	-	37,100	15%	14,316	3,418	-	17,733	19,367	22,784
V Guard Stabilizer	1,900	-	-	-	1,900	15%	733	175	-	908	992	1,167
Havells Induction Cooker	4,074	-	-	-	4,074	15%	1,572	375	-	1,948	2,126	2,502
Panasonic grill	7,100	-	-	-	7,100	15%	2,740	654	-	3,394	3,706	4,361
Printer	-	12,980	-	-	12,980	15%	-	1,947	-	1,947	11,033	-
Iron Box	2,997	-	-	-	2,997	15%	641	353	-	994	2,003	2,356
Turbo Air cooler	3,198	-	-	-	3,198	15%	480	408	-	887	2,311	2,718
Library Books	9,165	-	-	-	9,165	40%	9,152	5	-	9,157	8	13
Tally Software	16,100	-	-	-	16,100	40%	15,936	66	-	16,002	98	164
Solar Power System	1,16,500	-	-	-	1,16,500	40%	1,11,468	2,013	-	1,13,481	3,019	5,032
Sewing Machine	-	7,800	-	-	7,800	15%	-	1,170	-	1,170	6,630	-
Solar tube	20,054	-	-	-	20,054	40%	10,428	3,850	-	14,279	5,775	9,626
New Dining Block - FY 2018-19	14,54,359	-	10,74,204	-	25,28,563	5%	36,359	97,755	-	1,34,114	23,94,449	14,18,000
Water Purifier	-	-	33,250	-	33,250	15%	-	2,494	-	2,494	30,756	-
Sub Total	21,27,069	73,880	11,07,454	-	33,08,403		3,08,633	1,59,341	-	4,67,974	28,40,428	18,18,435



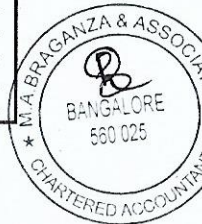
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PARTICULARS	GROSS BLOCK					DEPRECIATION BLOCK					NET BLOCK	
	Cost as on	Additions	Additions	Deletions/	Cost as on	Rate of	As on	For the	Deletions/	Up to	WDV as on	WDV as on
	01.04.2019	Before 30.09.2019	After 30.09.2019	Transfer	31/03/2020	depreciation	01.04.2019	year 2019-20	Transfer	31/03/2020	31/03/2020	31.03.2019
Contribution Received In Kind												
Play Area Ground	-	2,00,000	-	-	2,00,000	-	-	-	-	-	2,00,000	-
Furniture & Fittings:												
Sofa Set	10,000	-	-	-	10,000	10%	5,217	478	-	5,696	4,304	4,783
Dining Table	15,000	-	-	-	15,000	10%	7,825	717	-	8,543	6,457	7,175
Diwan	500	-	-	-	500	10%	73	43	-	115	385	428
Glass Dining Table	3,000	-	-	-	3,000	10%	300	270	-	570	2,430	2,700
Ironing Board	500	-	-	-	500	10%	50	45	-	95	405	450
Stool - 1	300	-	-	-	300	10%	30	27	-	57	243	270
Small Tipai	1,000	-	-	-	1,000	10%	100	90	-	190	810	900
Wooden Table	3,000	-	-	-	3,000	10%	175	283	-	458	2,543	2,825
Board	1,300	-	-	-	1,300	10%	65	124	-	189	1,112	1,235
Glass Door Storewell - Godrej	-	-	-	-	-	10%	-	-	-	-	-	-
Fans	1,000	-	-	-	1,000	10%	100	90	-	190	810	900
Electronic Type writer	500	-	-	-	500	10%	50	45	-	95	405	450
Casio Organ with Stand	2,000	-	-	-	2,000	10%	200	180	-	380	1,620	1,800
Stainless Steel Cook ware	-	-	-	-	-	10%	-	-	-	-	-	-
Wood Cupboard	6,750	-	-	-	6,750	10%	3,460	329	-	3,789	2,961	3,290
Iron Cot	5,000	-	-	-	5,000	10%	2,476	252	-	2,728	2,272	2,525
Children's Cot	12,000	-	-	-	12,000	10%	3,411	859	-	4,270	7,730	8,589
Wooden Show Case	8,000	-	-	-	8,000	10%	3,276	472	-	3,748	4,252	4,724
Diwan-MSV	2,500	-	-	-	2,500	10%	860	164	-	1,024	1,476	1,640
Wood Mancha-MSV	10,000	-	-	-	10,000	10%	3,439	656	-	4,095	5,905	6,561
Double bed-MSV	6,000	-	-	-	6,000	10%	2,063	394	-	2,457	3,543	3,937
Bed-MSV	29,000	-	-	-	29,000	10%	2,626	2,637	-	5,263	23,737	26,374
Iron Mancha-MSV	2,000	-	-	-	2,000	10%	688	131	-	819	1,181	1,312
Sofa-MSV	19,000	-	-	-	19,000	10%	5,315	1,369	-	6,683	12,317	13,685
Sofa Chair-MSV	4,000	-	-	-	4,000	10%	400	360	-	760	3,240	3,600
Chairs-SIPL	34,000	-	-	-	34,000	10%	7,668	2,633	-	10,301	23,699	26,332
Golden Chair	1,200	-	-	-	1,200	10%	120	108	-	228	972	1,080
Carrom Board	2,392	-	-	-	2,392	10%	552	184	-	736	1,656	1,841
Carrom Board	3,391	-	-	-	3,391	10%	992	240	-	1,232	2,159	2,399
Small table(Iron Table)	800	-	-	-	800	10%	110	69	-	179	621	690
Sofa Set	-	-	-	-	-	10%	-	-	-	-	-	-
Nano Car	95,483	-	-	-	95,483	15%	62,172	4,997	-	67,169	28,314	33,311
Water Filter	14,990	-	-	-	14,990	15%	9,337	848	-	10,185	4,805	5,653
Common Camera-RJ	10,000	-	-	-	10,000	15%	4,780	783	-	5,563	4,437	5,220
Phillips DVD player	5,289	-	-	-	5,289	15%	1,755	530	-	2,285	3,004	3,534
DVD and Speaker	9,398	-	-	-	9,398	15%	3,117	942	-	4,059	5,339	6,281
Pioneer DVD Player	6,439	-	-	-	6,439	15%	2,135	646	-	2,781	3,658	4,304
Micro Wave Oven	3,500	-	-	-	3,500	15%	749	413	-	1,161	2,339	2,751
Roti maker - Prestige	-	4,990	-	-	4,990	15%	-	749	-	749	4,242	-
LED Bulb (27w) (Flood Lights model)	-	3,796	-	-	3,796	15%	-	569	-	569	3,227	-
LED Bulb (18w) (Flood Lights model)	-	11,674	-	-	11,674	15%	-	1,751	-	1,751	9,923	-
Exhaust fan	-	3,690	-	-	3,690	15%	-	554	-	554	3,137	-
Bicycle	-	500	-	-	500	15%	-	75	-	75	425	-



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PARTICULARS	GROSS BLOCK					DEPRECIATION BLOCK					NET BLOCK	
	Cost as on	Additions	Additions	Deletions/	Cost as on	Rate of	As on	For the	Deletions/	Up to	WDV as on	WDV as on
	01.04.2019	Before 30.09.2019	After 30.09.2019	Transfer	31/03/2020	depreciation	01.04.2019	year 2019-20	Transfer	31/03/2020	31/03/2020	31.03.2019
Mecury Light	-	1,200	-	-	1,200	15%	-	180	-	180	1,020	-
Water Tank - Syntex 3000 ltr	-	-	5,000	-	5,000	15%	-	375	-	375	4,625	-
Motor 1 HP - Sharp	-	-	4,500	-	4,500	15%	-	338	-	338	4,163	-
Projector	-	20,000	7,000	-	27,000	40%	-	9,400	-	9,400	17,600	-
Non-Stick Cookware	800	-	-	-	800	15%	120	102	-	222	578	680
Automatic Cooker	2,000	-	-	-	2,000	15%	300	255	-	555	1,445	1,700
Water Filter	4,000	-	-	-	4,000	15%	855	472	-	1,327	2,673	3,145
Music Player	1,000	-	-	-	1,000	15%	150	128	-	278	723	850
Refridgerator	12,000	-	-	-	12,000	15%	2,183	1,473	-	3,655	8,345	9,818
Grinder	3,000	-	-	3,000	-	15%	450	383	833	-	-	2,550
Swans M20W (speaker Sets)	15,740	-	-	-	15,740	15%	3,365	1,856	-	5,221	10,519	12,375
Computer Speaker	500	-	-	-	500	15%	107	59	-	166	334	393
Cabin Case	500	-	-	-	500	15%	75	64	-	139	361	425
Gas stove	1,000	-	-	-	1,000	15%	150	128	-	278	723	850
Cylinder	500	-	-	-	500	15%	75	64	-	139	361	425
Iron Box	2,300	-	-	-	2,300	15%	195	316	-	511	1,789	2,105
CPU,Monitor,Keyboard & Mouse	30,000	10,000	-	-	40,000	40%	15,600	9,760	-	25,360	14,640	14,400
Computers	30,000	2,44,430	-	-	2,74,430	40%	29,806	97,850	-	1,27,656	1,46,774	194
Desktop computer	40,064	-	-	-	40,064	40%	29,968	4,038	-	34,006	6,058	10,096
HP Deskjet Printer	3,199	-	-	-	3,199	40%	2,393	323	-	2,715	484	806
RD TMT Steel Bars	-	-	-	-	-	5%	-	-	-	-	-	-
Library Books	1,490	-	-	-	1,490	40%	1,476	6	-	1,482	8	14
Sub total	4,77,325	5,00,280	16,500	3,000	9,91,105		2,22,952	1,53,671	833	3,75,791	6,15,314	2,54,373
Capital WIP	5,76,511	4,97,693	-	10,74,204	-		-	-	-	-	-	5,76,511
Total	31,80,905	10,71,853	11,23,954	10,77,204	42,99,508		5,31,586	3,13,012	833	8,43,765	34,55,743	26,49,319
FY 2018-19 (Asset in kind)	4,09,125	6,96,259	43,300	6,71,359	4,77,325		1,79,852	47,787	4,686	2,22,952	2,54,373	2,29,277
FY 2018-19 - Total	16,94,118	6,99,457	22,58,689	14,71,359	31,80,905		4,01,575	1,34,697	4,686	5,31,586	26,49,319	

Summary - Total Assets 19-20 (Local + Foreign)

FY 2019-20 (Asset in kind)	5,49,595	5,96,947	16,500	3,000	11,60,042	-	2,85,586	1,84,370	833	4,69,123	6,90,919	2,64,009
FY 2019-20 (Purchased)	1,26,36,805	1,92,674	41,24,394	-	1,69,53,873	-	15,62,851	8,80,669	-	24,43,520	1,45,10,353	1,10,73,954
FY 2019-20 (Capital WIP)	15,68,502	26,09,128	-	41,77,630	-	-	-	-	-	-	-	-
FY 2019-20 - Total	1,47,54,902	33,98,749	41,40,894	41,80,630	1,81,13,914	-	18,48,436	10,65,039	833	29,12,643	1,52,01,272	1,13,37,964

Assets sold during the year 2019-20

Particulars	Cost	WDV	Sale Value	Acc Dep	Profit/(Loss)
Grinder	3,000	2,168	500	833	(1,668)
Total	3,000	2,168	500	833	(1,668)



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Schedule 2

All amounts are in Rupees

Development Particulars	Amount(Rs.)	Amount(Rs.)
	as on 31st March 2020	as on 31st March 2019
School Admission & Fees		
- Basaweshwara School Admission Fees	-	1,855
- Monthly School Fees	97,800	15,550
- Exam Fee	6,763	5,530
- St Annes admission fees	1,26,700	2,97,490
- St Annes school fees	97,800	1,42,850
- St Theresa PU college fees	1,10,300	1,87,500
- Vivekananda Vidyavardaka admission fee	1,21,345	1,09,302
- TC Charge	1,900	2,650
- Counselling Fee	-	42,594
- School day fee	-	5,295
- Other School and College Expenses	60	-
- Admission Fees	2,420	-
Clothes & Uniform		
- Children's Uniform	16,580	24,998
- Clothes Purchase and Stitching	6,000	400
- T-Shirt Purchase	-	4,935
-Uniform fee	755	-
Footwear		
Children Shoes and Slipper	-	6,998
Footwear	23,859	3,770
Slipper Purchase	-	450
Stationery		
- Children's Stationery	2,980	3,296
- 1st PUC Stationery	275	-
- 2nd PUC Stationery	2,096	3,408
- St Annes school Children Stationery	5,273	2,446
- Others	2,690	3,300
Transportation		
- PUC Student Travel Allowance	828	9,194
- Children Travel Allowance	9,082	46,439
Media Allowance	15,000	15,000
Children Account Expenses	-	2,300
Total	6,50,506	9,37,550



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SCHEDULE - 3

Independence Cost Particulars	Amount(Rs.)	Amount(Rs.)
	as on 31st March 2020	as on 31st March 2019
B.Com course		
- B.Com Course Fees	95,821	1,43,670
- B.Com Stationery	500	5,755
B ED course		
- B ED Admission Fees	-	62,343
- B ED Stationery	-	8,013
BA		
-BA Fees	21,025	36,955
-BA Stationery	1,790	5,389
BBA		
-BBA Course Fees	60,000	-
Maintenance Expenses		
- Hostel Fees	6,48,350	6,93,900
College		
- Exam fees	-	524
- Tuition fees	-	4,000
- Unnathi Training fees	-	18,110
Miscellaneous expenses		
-Cloth Purchasing & Stitching charges	14,016	8,691
- Convocation Fees	10,560	-
- Hospital Expenses	16,518	22,266
- Internship Expenses	35,890	-
- Laptop expenses	64,398	-
- Needs Basic Counselling	13,887	-
- Snacks	14,084	-
- Stationery	2,670	160
- US Trip	28,313	-
- VISA Registration	12,520	-
- Other Expenses	-	900
- PAN Card Expenses	900	600
-Transport	38,948	82,150
-PG Living Expenses	2,700	5,580
- Verification Charges	-	480
- Vocational Training Fees	-	65,047
- Yoga Class Charges	-	2,512
- Footwear expense	499	1,740
- Interview expenses	-	1,313
- Lunch expenses	-	1,455
- Photo charges	-	180
- New Mobile and Sim	-	4,080
- Pocket money	1,24,200	1,37,448
- TALLY ERP Course Fees	26,550	5,400
- Training transport	4,826	11,285
- Training charges	450	5,156
- Uniform	-	1,600
- Books & Periodicals	-	14,126
- Petticoat and pantise purchase	3,000	2,400
- Nursing Training Stationery	-	2,220
- Independence Bank Deposit	-	500
- Fruits	9,400	-
- Outing Lunch expense	-	3,869
-Blood test charges transition	-	850
Total for I & E	12,51,815	13,60,667
Donation in-kind (Ashirvadam Trust)	(35,000)	-
Total for R & P	12,16,815	13,60,667



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SCHEDULE - 5

Protection	Amount(Rs.) as on	Amount(Rs.) as on
Particulars	31st March 2020	31st March 2019
Health care		
- Eye Check up Charges	3,860	19,553
- Hospital Expenses	33,879	1,40,663
- Health Session	4,120	11,060
- Medical Expense	9,818	717
- Blood Test	-	750
- Dental Check Up	4,035	730
- Skin & Cosmetic Charges	37,025	96,249
Miscellaneous Expense		
Petticoat and Other expense	-	23,417
Transport		
- Auto Gas, Diesel & Maintenance Expenses	2,49,590	2,90,110
- Cab rent	-	3,014
- Travelling and Conveyance	-	3,478
- Nano car Insurance	3,760	3,498
- Nano car Petrol and service	-	3,750
- Nano car repairs	10,125	-
- New traveller tax	43,115	46,281
- Vehicle Insurance	49,300	53,475
- Tata Winger Insurance	18,365	17,803
- Tata Winger maintenance	28,007	66,617
- Tempo Traveller maintenance	2,33,990	33,847
Maintenance & Security		
- Security Charges	2,97,360	2,26,560
- Cable T V Charges	642	660
- Pest control	-	34,597
- Cleaning Material	23,880	39,997
- Repairs and Maintenance	1,39,101	84,154
- Photographs of Children	120	4,970
- Computer Maintenance	12,673	2,106
- Office Rent and Maintenance Charges	1,14,455	1,04,386
- Cleaning expense	-	3,500
- Courier Expenses	-	59
Building Utility Costs		
- Electricity Charges	73,460	62,768
- Building Insurance	8,277	-
Administrative & Office Supplies		
- Accounts, Professional & Legal Fees	60,180	2,07,023
- Annual report expense	29,446	-
- Accounting Charges	1,71,100	76,800
- Audit Fee	2,74,388	5,18,168
- Professional Charges	-	3,64,810
- Guide star Certification fees	20,000	-
- Panchayat Tax	30,000	22,533
- Interest on TDS	1,049	5,242
- Care plan work book print	-	1,551
- Bank Charges	8,745	7,864
- Office Stationery, Postage & Courier	14,161	47,047
- Rates & Taxes	100	149
- Telephone and internet charges	20,387	18,628
- CWC Visit Expenses	-	624
- Window mess	-	36,580
- Tally Software Renewal	4,248	4,248
Total	20,32,760	26,90,036



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SCHEDULE - 6

Staff Cost	Amount(Rs.) as on	Amount(Rs.) as on
Particulars	31st March 2020	31st March 2019
Salary	29,69,409	21,92,654
Stipend	1,14,000	50,564
Bonus	89,500	1,05,000
Staff Insurance	48,260	44,087
Staff TA	1,66,410	1,49,463
Staff Training	1,250	-
Staff Welfare	3,293	2,499
Professional Tax	2,500	-
Recruitment cost	7,120	-
Overtime work	6,112	7,550
Background Verification	15,364	10,148
Total	34,23,218	25,61,965

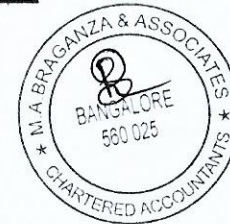
SCHEDULE - 7

Survival	Amount(Rs.) as on	Amount(Rs.) as on
Particulars	31st March 2020	31st March 2019
<u>Utilities</u>		
- Cooking Gas	91,430	1,14,235
- Cooking gas delivery charges	7,200	7,100
- Drinking water charges	35	-
- Other Labour charges	600	-
<u>Garden</u>		
- Labour Charges	34,825	-
- Purchase of Seeds and Garden Maintenance	7,158	3,290
- Tractor Charges	-	500
<u>Nutrition</u>		
- Purchase Chicken and Eggs	85,530	1,32,595
- Purchase of Fish	24,140	27,617
- Purchase of Fruits	88,073	83,898
- Purchase of Milk	91,607	1,19,338
- Ration expenses	2,40,646	4,34,913
- Purchase of Vegetables	1,07,409	1,02,880
- Purchase of Snacks	250	28,266
- Purchase of Mutton	21,330	8,560
Total	8,00,233	10,63,192



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SCHEDULE - 8

Transition Cost Particulars	Amount(Rs.)	Amount(Rs.)
	as on 31st March 2020	as on 31st March 2019
Footwear Transition	2,310	-
Fruits Transition	5,800	-
Photo charges Transition	300	-
Clothes	-	41,097
Total	8,410	41,097

SCHEDULE - 9

Management Salary Particulars	Amount(Rs.)	Amount(Rs.)
	as on 31st March 2020	as on 31st March 2019
Mary C - Salary	-	2,23,629
Vinay salary	5,40,000	1,66,935
Total	5,40,000	3,90,564

SCHEDULE - 10

Donations Particulars	Amount(Rs.)	Amount(Rs.)
	as on 31st March 2020	as on 31st March 2019
<u>Foreign</u>		
-Grants	83,03,651	1,57,84,154
- Donations	22,72,356	12,46,294
<u>Local</u>		
- Donations	25,39,796	18,32,194
Total	1,31,15,803	1,88,62,642



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Schedule 11**Schedule : Staff Advances and Loans****FOREIGN**

All amounts are in Rupees

S. No.	Name	Opening balance (As on 01/04/2019)	Advance Paid during the Year	Recovered during the Year	Closing balance (As on 31/03/2020)
1	Salary Advance Radha Nayak	3,500	-	3,500	-
2	Jemima- Stipend Advance	9,500	-	9,500	-
Other Advances					
1	Hostel Advances	5,500	6,200	-	11,700
2	Jemima house rent	1,50,018	-	1,50,018	-
3	Staff Advance	-	20,000	19,728	272
	Total	1,68,518	26,200	1,82,746	11,972
LOCAL					
1	House Advance - Kausalya	-	5,000	3,000	2,000
	Total	-	5,000	3,000	2,000
TOTAL 19-20		1,68,518	31,200	1,85,746	13,972

Schedule 12**Cash and bank balances**

Particulars	Opening	Receipt	Withdrawal	Closing
Cash-in-hand	20,860	8,39,640	8,24,865	35,635
- Foreign	6,911	4,75,140	4,66,374	15,677
- Local	13,950	3,64,500	3,58,491	19,959
Bank Accounts	27,14,945	1,40,87,383	1,29,97,946	38,04,382
- (SBI-31477952026)	17,89,322	1,11,48,031	1,02,99,980	26,37,373
- (SBI-66017536497)	9,25,623	29,39,352	26,97,966	11,67,009



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Schedule 13

Sundry Creditors	Amount(Rs.)	
	as on 31st March 2020	as on 31st March 2019
Particulars		
Eureka Forbes Limited	-	9,990
M A Braganza & Associates	2,45,819	55,058
Safety Management Services	24,360	-
Seva Security Services	-	24,360
Science Adda Learning Innovation Pvt Ltd	18,880	9,440
Tandem Accounting Services Pvt Ltd	41,280	35,158
Total	3,30,339	1,34,006

Schedule 14

Duties & Taxes -Liabilities	Amount(Rs.)	
	as on 31st March 2020	as on 31st March 2019
Particulars		
TDS on professional - Payable	-	4,200
Total	-	4,200

Schedule 15

Sundry Debtors	Amount(Rs.)	
	as on 31st March 2020	as on 31st March 2019
Particulars		
Enfold Proactive Health Trust	-	750
Ruchir Kumar Saraf	-	9,100
Banjara Academy	-	4,048
M A Braganza & Associates	-	11,790
Tandem Accounting Services Pvt Ltd	-	6,639
Akshar Power Yoga Academy	-	4,965
Total	-	37,292

Schedule-16**Provisions**

Particulars	as on	
	31st March 2020	31st March 2019
Provision for Salary Payable		
- Punith A	-	13,500
- Rashmi	750	4,500
- Sandhyashree	-	5,000
- Kemparaju	4,500	4,500
- Radha Nayak	5,040	500
- Manjula	4,230	-
- Renukashree	5,000	-
- Sanjana	(100)	-
- Vinay	(100)	-
Roopa Bonus	-	13,500
Provision for Accounting Charges	-	2,000
Total	19,320	43,500

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SCHEDULE 17 - FIXED DEPOSITS

FOREIGN

S. No.	FDR Number	Balance as on 01/04/2019	Deposit during the year	Date of Maturity	Interest			Balance as on 31/03/2020
					Gross	TDS	Net	
1	35999485295	5,88,796	-	11-Aug-20	44,941	4,086	40,855	6,29,651
2	37544197084	5,32,818	-	16-Aug-20	37,155	3,378	33,777	5,66,595
3	37983444842	5,15,200	-	01-Oct-20	38,308	3,481	34,827	5,50,027
TOTAL		16,36,814	-		1,20,404	10,945	1,09,459	17,46,273

LOCAL

S. No.	FDR Number	Balance as on 01/04/2019	Deposit during the year	Date of Maturity	Interest			Balance as on 31/03/2020
					Gross	TDS	Net	
1	34328632142	2,67,802	-	21-Oct-20	19,802	1,801	18,001	2,85,803
2	34328635563	2,67,802	(2,72,052)	21-Oct-20	4,839	589	4,250	-
3	34328636293	2,67,802	-	21-Oct-20	19,802	1,801	18,001	2,85,803
4	34328639330	2,67,802	-	21-Oct-20	19,802	1,801	18,001	2,85,803
5	34328642311	2,67,802	-	21-Oct-20	19,802	1,801	18,001	2,85,803
TOTAL		13,39,010	(2,72,052)		84,047	7,793	76,254	11,43,212
Total 19-20		29,75,824	(2,72,052)	-	2,04,451	18,738	1,85,713	28,89,485
Total 18-19		48,37,547	(5,00,000)	-	2,95,356	29,536	2,65,823	29,75,824



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Schedule No: 18

Notes to Accounts

1. Baalemane Trust, an NGO, is not carrying on commercial, industrial or business activity and therefore, Accounting Standards issued by The Institute of Chartered Accountants of India are not applicable.

It is the policy of Baalemane Trust to prepare its financial statements on Mercantile basis. On this basis, revenue and related assets are recognized when they are earned, and expenses are recognized when they are incurred.

2. Significant Accounting Policies:

- a. Depreciation is provided at the rates and in the manner specified in the Income Tax Rules, 1962.
- b. Donations of fixed assets received in kind are recorded at a value which approximates the market value. The capital reserve is created to the extent of such value of fixed assets to retain the value of such assets in the books. Depreciation on such assets is charged to the Capital reserve account at the rates specified in Income Tax Rules, 1962.
- c. Capital Work in progress represents amount paid to the contractor for a renovation of the old building.
3. Transition cost relates to expenses incurred on children who are transiting from the home at Gopalapura to locations in Bangalore to pursue/continue higher education and training.
4. Contributions received in kind, which are having a material value and which can be easily identifiable have been capitalized in the books of accounts. Contributions received in kind such as books, clothes, kitchen items, monthly provisions etc. neither have been capitalized nor treated as revenue keeping in mind the cost and relevance of these items on the Financial Statements. However, separate register (Contribution received in-kind register) has been kept to track these items.
5. Previous year's figures have been regrouped wherever necessary.



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