



INDEPENDENT AUDITORS' REPORT

To the Trustees of Baale Mane Trust

Opinion

We have audited the financial statements of **Baale Mane Trust – Foreign Contribution (The entity's Foreign Contribution)**, which comprises the Balance Sheet as at March 31, 2023, the Income and Expenditure Account and Cash Flow Statement 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, 2023 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 Auditors' 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.



Auditors' 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 auditors' 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 auditors' responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditors' report.



Place: Bangalore
Date: October 17, 2023

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

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Ravishankar Hegde
Partner
ICAI Membership No. 232520
UDIN: 23232520BGQCQN3384





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 auditors' 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 auditors' 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			
FOREIGN CONTRIBUTION			
BALANCE SHEET AS AT MARCH 31, 2023			
Particulars	Notes	March 31,2023	March 31,2022
I. SOURCES OF FUND			
1. NPO funds			
(a) Unrestricted Fund	7	2,00,74,034	1,80,90,825
(c) Restricted Fund			
		2,00,74,034	1,80,90,825
2. Non- current liabilities			
(a) Long-Term Borrowings		-	-
(b) Other Long Term Liabilities		-	-
(c) Long-Term Provisions		-	-
3. Current liabilities			
(a) Short Term Borrowings		-	-
(b) Payables	8	1,49,925	96,584
(c) Other Current Liabilities	9	73,824	6,120
(d) Short-Term Provisions	10	4,500	3,26,476
		2,28,249	4,29,180
Total		2,03,02,285	1,85,20,007
II APPLICATION OF FUNDS			
1. Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	1	1,28,82,333	1,05,90,407
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Long-term Investments		-	-
(c) Long-term Loans and Advances		-	-
(d) Other Long-Term Assets		-	-
		1,28,82,333	1,05,90,407
2. Current assets			
(a) Current Investments	2	19,49,674	18,67,623
(b) Inventories		-	-
(c) Receivables	3	72,971	21,529
(d) Cash and Bank Balances	4	53,20,938	60,11,658
(e) Short-Term Loans and Advances	5	14,000	25,100
(f) Other Current Assets	6	62,369	3,690
		74,19,952	79,29,600
Total		2,03,02,285	1,85,20,007
Notes to accounts- Note No: 15			
The notes referred to above form an integral part of the accounts			
For Baale Mane Trust		As per our report of even date attached For M.A.BRAGANZA & ASSOCIATES Chartered Accountants Firm Registration No. 0005075	
			
Girish Venkataswamy Treasurer	Rakhi Sundar Trustee	Ravishankar Hegde Partner ICAI Membership No.232520 UDIN - 23232520BGQCQN3384	
Date : October 17, 2023			
Place : Bangalore			

**BAALE MANE TRUST
FOREIGN CONTRIBUTION**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023						
Particulars		Notes	March 31, 2023		March 31, 2022	
			Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
I	INCOME					
(a)	Donations and Grants	14	1,31,75,659	-	1,08,64,357	-
(b)	Fees from Rendering of services					
(c)	Sale of Goods					
II	OTHER INCOME	13	2,82,098	-	1,61,705	-
III	TOTAL INCOME		1,34,57,757	-	1,10,26,062	-
IV	EXPENDITURE					
(a)	Materials consumed/ distributed		-	-	-	-
(b)	Charity Expenses	11	58,42,676	-	51,79,855	-
(c)	Donation/contribution paid		-	-	-	-
(d)	Employee Benefit Expense	12	49,21,819	-	44,42,887	-
(e)	Depreciation and amortization expense	1	6,98,091	-	7,71,717	-
(f)	Finance Cost		-	-	-	-
(g)	Other Expenses		-	-	-	-
V	TOTAL EXPENSES		1,14,62,586	-	1,03,94,460	-
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III -IV)		19,95,172	-	6,31,603	-
VI	Exceptional items		-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V -VI)		19,95,172	-	6,31,603	-
VIII	Extraordinary items		-	-	-	-
IX	Excess of Income over Expenditure for the year (VII VIII)		19,95,172	-	6,31,603	-
	Appropriations Transfers to Capital Reserve Fund		-	-	-	-
	Balance transferred to General Fund		19,95,172	-	6,31,603	-

Notes to accounts- Note No: 15

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

For Baale Mane Trust



Girish Venkataswamy
Treasurer




Rakhi Sundar
Trustee



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
UDIN - 23232520BGQCQN3384

Date : October 17, 2023


Place : Bangalore


BAALE MANE TRUST FOREIGN CONTRIBUTION			
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023			
	Particulars	Year ended March 31, 2023	Year ended March 31, 2022
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Excess of Income over Expenditure for the year	19,95,172	6,31,603
	Adjustments for :		
	Depreciation and amortisation	6,98,091	7,71,717
	Donation received in Kind	-	-
	Loss on Disposal of Asset	-	-
	Operating profit / (loss) before changes in working capital	26,93,262	14,03,320
	Movements in working capital:		
	(Increase)/ decrease in Other current asset	(58,679)	(17,884)
	(Increase)/ decrease in receivable	(51,442)	-
	(Increase)/ decrease in short term loans and advances	11,100	-
	Increase/ (decrease) in longterm provision	-	-
	Increase/ (decrease) in payable	53,341	-
	Increase/ (decrease) in other current liabilities	67,704	(69,279)
	Increase/ (decrease) in short term provision	(3,21,976)	3,22,940
	Cash generated from (used in) operations	23,93,310	16,39,097
	Gratuity funded	-	-
	Income tax refund received	-	-
	Income tax paid	-	-
	Net cash generated from (used in) operations [Total A]	23,93,310	16,39,097
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	(Purchase)/sale of intangibles	-	-
	Investment in property, plant and equipments	(30,01,979)	(56,296)
	Disposal/transfer of property, plant and equipments	-	-
	Investment in Fixed Deposits and Other Deposits	(82,051)	(32,670)
	Net cash from (used in) investing activities [Total B]	(30,84,030)	(88,966)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest on finance lease	-	-
	Cash repayments of borrowings on finance lease	-	-
	Net cash from (used in) financing activities [Total C]	-	-
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS [Total A + B + C]	(6,90,720)	15,50,131
	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	60,11,658	44,61,527
	CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	53,20,938	60,11,658

Notes to accounts- Note No: 15

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

For Baale Mane Trust


Girish Venkataswamy
Treasurer


Rakhi Sundar
Trustee



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
UDIN - 23232520BGQCQN3384

Date : October 17, 2023
Place : Bangalore

Note Forming part of Balance Sheet & Income and Expenditure Account
Foreign Contribution

Note-1

Property, Plant and Equipment

(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
	April 1, 2022	Before Sept 30, 2022	After Sept 30, 2022	Transfer	March 31, 2023	Depn	April 1, 2022	year 2022-23	Transfer	March 31, 2023	March 31, 2023	March 31, 2022
Land												
Land - Premises	-	-	2,867,080	-	2,867,080	0%	-	-	-	-	2,867,080	-
BUILDING												
New Dining Block FY 2018-19	10,808,793	-	-	-	10,808,793	5%	1,642,626	458,308	-	2,100,934	8,707,859	9,166,167
Security Cabin			42,879		42,879	5%		1,072	-	1,072	41,807	
FURNITURE AND FITTINGS												
Bajaj Fan	15,518	-	-	-	15,518	10%	7,271	825	-	8,096	7,422	8,247
Fan	22,860	-	-	-	22,860	10%	6,219	1,664	-	7,883	14,977	16,641
Decor Drapes	7,343	-	-	-	7,343	10%	1,065	628	-	1,693	5,650	6,278
MACHINERY AND PLANT												
a) Motor cars												
Tata Winger	752,539	-	-	-	752,539	15%	615,495	20,557	-	636,052	116,487	137,044
Auto	122,890	-	-	-	122,890	15%	98,965	3,589	-	102,554	20,336	23,925
Tempo Traveler	1,438,787	-	-	-	1,438,787	15%	744,056	104,210	-	848,265	590,522	694,731



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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
	April 1, 2022	Before Sept 30, 2022	After Sept 30, 2022	Transfer	March 31, 2023	Depn	April 1, 2022	year 2022-23	Transfer	March 31, 2023	March 31, 2023	March 31, 2022
											-	-
b) Electrical and other Equipments											-	-
Weighing Machine	4,157	-	-	-	4,157	15%	1,747	362	-	2,108	2,049	2,410
UPS	60,992	-	-	-	60,992	15%	42,293	2,805	-	45,098	15,894	18,699
D Link	23,069	-	3,752	-	26,821	15%	4,931	3,002	-	7,933	18,888	18,138
Water Filter	15,000	-	-	-	15,000	15%	11,873	469	-	12,342	2,658	3,127
Motor Pump	14,160	-	-	-	14,160	15%	4,697	1,419	-	6,116	8,044	9,463
Projector and Projector Screens	30,780	-	-	-	30,780	15%	30,640	21	-	30,661	119	140
HP Printer	19,244	-	-	-	19,244	15%	13,075	925	-	14,000	5,244	6,169
Hard Disk	10,639	-	-	-	10,639	15%	6,024	692	-	6,716	3,923	4,615
Forbes Water Filter	27,990	-	-	-	27,990	15%	16,502	1,723	-	18,225	9,765	11,488
CCTV Camera	170,249	8,500	43,731	-	222,480	15%	73,807	19,021	-	92,828	129,652	96,442
Airtel Hotspot	12,000	-	29,096	-	41,096	15%	2,144	3,661	-	5,804	35,292	9,857
Mobile	58,446	-	-	-	58,446	15%	12,606	6,876	-	19,482	38,964	45,840
Pest O Flash	5,700	-	-	-	5,700	15%	2,199	525	-	2,725	2,975	3,501
Water Softener	87,886	4,201	-	-	92,087	15%	30,327	9,264	-	39,591	52,496	57,559
USB WIFI Adaptor	2,500	-	-	-	2,500	15%	965	230	-	1,195	1,305	1,535
Wireless Telephone	2,599	-	-	-	2,599	15%	1,242	204	-	1,446	1,153	1,357
Sports Material	60,000	-	-	-	60,000	15%	12,825	7,076	-	19,901	40,099	47,175
Bicycle	27,996	-	-	-	27,996	15%	5,984	3,302	-	9,286	18,710	22,012
Mixer Grinder	3,300	-	-	-	3,300	15%	248	458	-	705	2,595	3,053
V-Guard steblizer - cc camera DVR	-	2,740	-	-	2,740	15%	-	411	-	411	2,329	-
											-	-
c) Computers											-	-
Computers	16,480	-	-	-	16,480	40%	14691.6568	716	-	15,407	1,073	1,789
LED Monitor	6,858	-	-	-	6,858	40%	6,645	85	-	6,730	128	213
LAPTOP	66,000	-	-	-	66,000	40%	42,240	9,504	-	51,744	14,256	23,760
MS office license	178,652	-	-	-	178,652	40%	92,899	34,301	-	127,200	51,452	85,753
											-	-
d) Books											-	-
Library Books	8,568	-	-	-	8,568	40%	8,102	187	-	8,288	280	466
											-	-
Sub Total A	14,081,996	15,441	2,986,538	-	17,083,975	-	3,554,403	698,091	-	4,252,493	12,831,482	10,527,594
FY 2021-22 (Purchases)	14,025,700	13,000	43,296	-	14,081,996	-	2,782,686	771,717	-	3,554,403	10,527,594	



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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
	April 1, 2022	Before Sept 30, 2022	After Sept 30, 2022	Transfer	March 31, 2023	Depn	April 1, 2022	year 2022-23	Transfer	March 31, 2023	March 31, 2023	March 31, 2022
Contribution Received in Kind												
MACHINERY AND PLANT												
Wooden table(Small)	2,000	-	-	-	2,000	10%	290	171	-	461	1,539	1,710
Wooden tipai	2,000	-	-	-	2,000	10%	290	171	-	461	1,539	1,710
Meditation wheel chair	6,750	-	-	-	6,750	10%	1,283	547	-	1,829	4,921	5,468
TV Table	4,000	-	-	-	4,000	10%	580	342	-	922	3,078	3,420
Wooden Stand	1,000	-	-	-	1,000	10%	145	86	-	231	770	855
Camera	38,582	-	-	-	38,582	15%	14,888	3,554	-	18,442	20,140	23,694
Apc UPS Stabilizer	1,000	-	-	-	1,000	15%	214	118	-	332	668	786
Cyber power Battery	2,000	-	-	-	2,000	15%	428	236	-	663	1,337	1,573
Induction Stove (Usha)	3,000	-	-	-	3,000	15%	641	354	-	995	2,005	2,359
Yoga Mat	18,034	-	-	-	18,034	15%	12,687	802	-	13,489	4,545	5,347
Micro Oven	4,000	-	-	-	4,000	15%	855	472	-	1,327	2,673	3,145
Library Books	2,256	-	-	2,256	-	40%	2,236	8	2,244	-	-	20
Laptop	110,065	-	-	-	110,065	40%	97,337	5,091	-	102,428	7,636	12,727
Sub Total B	194,687	-	-	2,256	192,431	-	131,873	11,951	2,244	141,579	50,851	62,814
FY 2022-23 (Total A+B)	14,276,683	15,441	2,986,538	2,256	17,276,406	-	3,686,276	710,042	2,244	4,394,073	12,882,333	10,590,407
FY 2021-22 (Total)	14,220,387	13,000	43,296	-	14,276,683	-	2,898,085	788,190	-	3,686,276	10,590,407	-



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Note 2: Current Investment

Fixed Deposit

Sl. No.	Fixed Deposit Number	Balance as on April 01, 2022	Deposit during the year	Date of Maturity	Interest				Balance as on March 31, 2023
					Income	TDS	Interest Accrued	Net	
1	35999485295	6,69,339	-	11-Aug-23	55,801	4,560	21,496	29,745	6,99,084
2	37544197084	6,09,559	-	16-Aug-23	32,326	1,923	5,056	25,347	6,34,906
3	37983444842	5,88,725	-	01-Oct-23	45,366	3,205	15,202	26,959	6,15,684
TOTAL (FY 2022-23)		18,67,623	-		1,33,493	9,688	41,754	82,051	19,49,674
TOTAL (FY 2021-22)		18,34,953	-		41,591	8,921	-	32,670	18,67,623



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Note Forming part of Balance Sheet & Income and Expenditure Account

Note 3 - Receivables	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2023	as on 31st March 2022
TDS Receivable on FD interest	31,217	21,529
Interest Accrued on FD	41,754	-
Total	72,971	21,529

Note 4 - Cash and Bank Balances	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2023	as on 31st March 2022
Cash on hand	3,265	288
SBI-31477952026 - Bangalore Gokul Extn.	5,107,291	4,569,815
SBI FCRA A/C No .25638 - New Delhi	210,382	1,441,555
Total	5,320,938	6,011,658

Note 5 - Loans & Advances	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2023	as on 31st March 2022
Asiya-Advance	-	13,600
Advance others	-	5,500
Hostel Advance	14000	6,000
Total	14,000	25,100

Note 6 - Other Current Assets	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2023	as on 31st March 2022
Prepaid Expenses	58,679	-
ASD Deposit	3,690	3,690
Total	62,369	3,690



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Note 7 - Unrestricted Fund		
All amounts are in Rupees		
A. Capital Fund	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2023	as on 31st March 2022
Opening Balance	18,028,011	17,396,408
Add/Less: Excess of Income over Expenditure/Excess Expenditure over Income	1,995,172	631,603
Sub Total - A	20,023,182	18,028,011
B. Capital Reserve Fund	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2023	as on 31st March 2022
Opening Balance	62,814	79,287
Add:		
Donations Received in Kind during the year	-	-
Less:		
Assets written off/Loss on sale of Assets	(12)	-
Depreciation on Donations in Kind for the year	(11,951)	(16,473)
Sub Total - B	50,851	62,814
Total (A+B)	20,074,034	18,090,825

Note 8 - Payables	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2023	as on 31st March 2022
M A Braganza & Associates	(480)	(480)
Almas Kouser Professional Charges Payable	4,500	-
Gattu Jhansi Prof Charges Payable	3,000	-
Keerthi Professional Charges Payable	4,500	-
Navya P Mooimani Payable	4,500	24,360
South India Pest Control	(614)	-
Statutory Payable Reimbursement - Sowri	1,725	-
ESI Payable	2,574	3,301
Expense Payable	107,393	69,403
Tandem Accounting Services Pvt Ltd	22,827	-
Total	149,925	96,584

Note 9 - Other Current Liabilities	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2023	as on 31st March 2022
Profession Tax Payable	2,200	1,800
TDS on Contract	1,080	420
TDS on Profession	11,534	3,800
TDS Payable Salary	59,010	100
Total	73,824	6,120



Note 10 - Short Term Provisions		
Particulars	Amount (Rs.)	Amount (Rs.)
	as on 31st March 2023	as on 31st March 2022
Provision for Salary Payable		
- Radha Nayak	-	11,500
- Manjula	-	8,100
- Renukashree	4,500	-
- Sanjana	-	46,800
- Ambika	-	10,450
- Bharathi Krishna	-	38,300
- Bhaskar K C	-	20,074
- Kamala	-	6,457
- Lokesh	-	18,689
- Mangamma	-	15,406
- Nandini	-	4,500
- Radha V	-	40,800
- Rathi	-	23,900
- Vanajakshamma	-	25,800
- Vinay	-	55,700
Total	4,500	326,476

Note 11 - CHARITY EXPENSES		
	All amounts are in Rupees	
Particulars	Amount(Rs.)	Amount(Rs.)
	as on 31st March 2023	as on 31st March 2022
A. Development		
School Admission & Fees		
- Basaweshwara School Admission Fees	550	1,910
- Aradhana PU College Admission Fees	-	30,000
- Bellary Educational Trust - 1st PUC	50,000	50,000
- BGS PU College Admission Fees	19,560	17,100
- School Fees	500	4,241
- Exam Fees	1,412	70,050
- Diploma course fees	20,000	40,000
- St. Theresa PU college fees	-	52,060
- Vivekananda Vidyavardaka admission fees	265,505	85,671
- TC Charge	900	5,000
- Other School and College Expenses	-	450
- NITTE Pre-University College Fees (1st PUC)	-	59,400
- NITTE Pre-University College Fees (2nd PUC)	76,320	103,626
- Anikethana PU College - 1st and 2nd PUC	13,140	-
- Aradhana PU College Admission Fees	30,000	-
-Basaweshwara School Fees	1,880	-
- Govt PU College Admission Fees -1st and 2nd PUC	980	-
- NITTE Pre-University College Fees (1st PUC)	37,000	-
- Sree Ayyappa Education Centre - 11th Grade CBSE Admission	24,600	-
- St. Theresa PU College Fees	37,000	-
- Diploma Course Fees	89,110	-
- St. Annes Pre University College -1st PUC	44,473	-
- Surana PU College Admission Fees	36,525	-
- Application Form Expenses	600	-



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<u>Clothes & Uniform</u>		
- Children Uniform	24,546	2,540
- Clothes Purchase and Stitching	-	25,000
- Aradhana College Uniform-1st PUC	-	6,500
- Bellary College Uniform Fees - 1st PUC	600	2,550
- BGS College Uniform Fees	-	3,100
- Nitte College Uniform Fees	3,600	6,000
- St. Annes Pre University College Uniform Fees	3,000	-
- Surana College Uniform Fees	4,400	-
- Others	-	2,540
<u>Footwear</u>		
- Footwear	698	1,520
- Children Shoes & Slipper	3,900	-
<u>Stationery</u>		
- Children Stationery	40,309	21,789
- PUC Stationery	4,788	2,034
- St Annes school Children Stationery	-	-
- Acharya College Stationery	17,529	19,303
- Aradhana College Stationery	1,216	997
- Ballary College Stationery	2,027	1,678
- BGS College Stationery	250	240
- Nitte College Stationery -1st & 2nd PUC	1,305	4,200
- St. Theresa College Stationery	-	300
- Others	-	3,000
- 1st PUC Stationery	6,092	-
- Govt Pu College Stationery	650	-
<u>Transportation</u>		
- Nitte College Bus Fees (1st & 2nd PUC)	-	46,100
- Children Travel Allowance	9,382	560
- PUC Student Travel Allowance	25,065	-
-1st & 2nd PUC Students Expenses	1,170	-
-Chandrakala Escort Charge	5,677	-
-Counseling Fees	5,999	3,930
-Programme Incidental Cost	-	10,738
-Media Allowance	-	-
-Newspaper & periodicals	4,165	4,801
-Hostel fees	-	45,000
-Photo charges	4,775	1,260
Sub Total - A	921,198	735,188



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B. Participation		
Extra Curricular Activities		
- Sponsor lunch expenses	28,863	2,895
- Sponsor dinner expenses	-	15,399
- English Language Training Development	570,000	654,116
- Dance Classes	-	35,000
- Life skill training	18,880	115,640
- Additional supplementary education programme	-	16,505
Festival & Other Expenses		
- Independence Day Expenses	-	-
- Festival Celebration	3,420	5,138
- School Day Fee	8,550	-
- Teachers Day Celebration	85	-
Outings for Children		
- Self defence training	50,000	11,000
- Day Trip	56,260	-
Others		
-Computer Training Class	224,157	-
-Navya P Moolimani-Professional Charges	36,000	-
-Renukashree -Professional Charges	34,125	-
-Leadership Programme	78,159	-
- Career Guidance	50,637	40,000
Sub Total - B	1,159,136	895,693
C. Survival		
Utilities		
- Cooking Gas	121,804	111,824
- Water charges	9,667	16,840
- Food Expenses	-	75,075
Garden		
- Labour Charges	47,575	37,600
- Purchase of Seeds and Garden Maintenance	-	740
- Tractor Charges	3,400	-
- Plant Purchase	-	535
Nutrition		
- Purchase Chicken and Eggs	107,230	66,651
- Purchase of Fish	47,656	46,932
- Purchase of Fruits	119,823	131,103
- Purchase of Milk	103,861	94,720
- Ration expenses	209,336	236,308
- Purchase of Vegetables	91,407	76,412
- Purchase of Snacks	36,468	26,629
- Purchase of Mutton	-	1,950
Sub Total - C	898,227	923,319



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<u>D. Protection</u>		
<u>Health care</u>		
- Health Session	-	36,001
- Medicine Expense	1,783	57,774
- Petticoat & Panties Purchase	-	8,483
-Home Visit Charges	5,788	-
<u>Transport</u>		
- Auto Gas, Diesel & Maintenance Expenses	307,431	281,572
- Nano car insurance	-	3,760
- Nano car repairs	-	19,820
- New traveller tax	46,062	39,682
- New traveller insurance	45,560	46,274
- Tata Winger Insurance	18,704	16,105
- Tata Winger maintenance	44,482	70,378
- Vehicle Maintenance	62,460	2,450
- Transport-Protection	1,200	-
<u>Maintenance & Security</u>		
- Security Charges	547,342	422,165
- Cable T V Charges	2,961	1,974
- Pest control	36,205	33,895
- Rates and Taxes	2,974	-9,504
- Cleaning Material	7,588	-
- Repairs and Maintenance	159,596	61,710
- Computer Maintenance	-	-
- Web Camera	499	-
- Building Insurance	-	16,551
<u>Building Utility Costs</u>		
- Electricity Charges	95,064	65,686
<u>Administrative & Office Supplies</u>		
- Accounts, Professional & Legal Fees	116,094	66,339
- Professional Charges	124,156	120,360
- Audit Fee	-	99,640
- Panchayat Tax	-	-
- Creative & Artwork Charges	-	13,604
- Bank Charges	14,085	9,305
- Shops & establishment renewal	-	-
- Interest on TDS	-	123
- FCRA Renewal Charges	-	5,000
- Office Stationery	-	2,434
- Round Off	0	-1
- Telephone and internet charges	25,457	126,641
<u>Others</u>		
- Care Packages - Covid 19	-	127,245
- Care Packages - Transport	-	756
- Diwali Gifts for Girls	19,946	16,082
- PPE Kit	-	17,500
- Rewards Kit - 10 Th Girls	-	9,853
- Trampolines Activities	-	15,000
- C W C Visit Expenses	10,718	-
Sub Total - D	1,696,156	1,804,656





E. Independence Cost		
BA Course		
- B.A Course Fees	25,000	25,000
- B.A Exam fees	6,841	16,467
- B.A Stationery	420	-
B.Com course		
- B.Com Course Fees	187,484	129,158
- B.Com Stationery	9,811	3,073
- Seshadripuram B.Com College Uniform	1,000	-
- Seshadripuram First Grade College - B.Com	65,500	-
Others		
-Beauty Course Fees	1,000	-
-BSC Stationery	650	-
-Yoga Class Charges	30,000	-
BBA Course		
- BBA Course Fees	100,700	50,000
Maintenance Expenses		
- Hostel Fees	385,550	209,100
-Hostel Fees (Development Cost)	27,000	-
Miscellaneous expenses		
- Cloth Purchasing & Stitching charges	41,195	2,136
- Covid Vaccination	-	3,940
- Footwear Independent	4,999	3,220
- Hardship Fund - Alumni Girls	6,000	90,000
- Independence Uniform	-	6,345
- Hospital Expenses	7,347	2,780
- Transport Independent	41,469	1,488
- Laptop expenses	2,800	159,600
- Phone and Internet (Independent)	-	4,760
- Lunch expenses	-	275
- PG Hostel for post-degree support	-	17,971
- Photo Charge (Independence Plan)	60	80
- Pocket money	195,002	93,806
- Footwear Transition	600	-
- Interview Expenses	1,019	-
- KLE Society Nijalingappa College Uniform	200	-
- Mobile Expenses	8,661	-
- New Mobile and Sim	550	-
- PAN Card Expenses	250	-
- Stationery_Independent	1,000	-
-Tailoring Course Charges	4,000	-
-Training	3,500	-
-Training Transport	8,350	-
- Bag purchase	-	1,800
Sub Total - E	1,167,958	820,999
Total Charity Expenses (A+B+C+D+E)	5,842,676	5,179,855



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Note 12 - Employee Benefit Expense	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2023	as on 31st March 2022
Salary	4,364,106	3,943,909
Bonus	194,040	154,776
Staff Insurance	3,988	32,454
Staff TA	267,386	205,220
Staff Training	-	14,160
Staff Welfare	2,800	4,798
Professional Tax	-	2,500
Recruitment cost	25,989	4,248
Overtime work	13,699	31,422
Travel reimbursement	-	10,766
Driving Charge	3,200	-
Vijayalakshmi -Part Time Cook Helper	12,829	-
ESI - Employee Contribution	6,363	7,280
ESI - Employer Contribution	27,419	31,354
Total	4,921,819	4,442,887

Note 13 - Other Income	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2023	as on 31st March 2022
Interest from FD	133,493	41,591
Savings Bank Interest	148,605	120,114
Total	282,098	161,705



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Note 14**Grants Received during the Year 2022-23**

SL No	Name of the Donor	Amount (Rs.)	Mode	Address
1	Commonwealth Foreign (Shadhika)	8,36,688	TRANSFER	1031, 33rd Street, Suite 172, Denver, CO 80205, USA
2	The Kiran Anjali Project	34,22,345	TRANSFER	P O Box, 757, Mercer Island WA 98040 United States Of America
3	Commonwealth Foreign (Shadhika)	6,34,950	TRANSFER	1031, 33rd Street, Suite 172, Denver, CO 80205, USA
4	Fidelity Investments Charitable Gift Fund	7,88,220	TRANSFER	Birch Family Charitable Fund, Robert S Birch, 2300 N. Scenic Highway, Lake Wales, FL 33898. USA
5	The Friends of Baale Mane	12,00,000	TRANSFER	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
6	The Friends of Baale Mane	7,00,000	TRANSFER	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
7	Commonwealth Foreign (Shadhika)	23,778	TRANSFER	1031, 33rd Street, Suite 172, Denver, CO 80205, USA
8	The Friends of Baale Mane	9,00,000	TRANSFER	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
9	The Friends of Baale Mane	25,00,000	TRANSFER	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
10	Raj & Malini Shanmugaraj	15,87,810.00	TRANSFER	Unit A, Boston , MA02210 United States of America
	Total Foreign Grants Received	1,25,93,791		



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Donations Received during the Year 2021-22				
SL No	Name of the Donor	Amount (Rs.)	Mode	Address
1	Give Foundation	3,368	TRANSFER	11040, Bollinger Canyon Road. E-958, San Ramon. California, CA 94582
2	Give Foundation	14,980	TRANSFER	11040, Bollinger Canyon Road. E-958, San Ramon. California, CA 94582
3	Giving Impetus to Voluntary Effort	4,605	TRANSFER	125, Queen Elizabeth Way, Woking, United Kingdom, GU22 9AH
4	Paula Maria Patel	10,000	TRANSFER	5 Chedworth Gate, Swindon, Wiltshire, SN3 1NE, United Kingdom
5	Paula Maria Patel	12,500	TRANSFER	5 Chedworth Gate, Swindon, Wiltshire, SN3 1NE, United Kingdom
6	Give Foundation	26,297	TRANSFER	11040, Bollinger Canyon Road. E-958, San Ramon. California, CA 94582
7	Benevity (UK Online Giving)	1,919	TRANSFER	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
8	Benevity (UK Online Giving)	1,496	TRANSFER	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
9	Benevity (UK Online Giving)	15,556	TRANSFER	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
10	Paula Maria Patel	15,000	TRANSFER	5 Chedworth Gate, Swindon, Wiltshire, SN3 1NE, United Kingdom
11	Benevity (UK Online Giving)	8,906	TRANSFER	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
12	Benevity (UK Online Giving)	1,967	TRANSFER	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
13	Paula Maria Patel	5,000	TRANSFER	5 Chedworth Gate, Swindon, Wiltshire, SN3 1NE, United Kingdom
14	Kunku Soota	50,000	TRANSFER	34 St George's Manor, Littlemore , Oxford, OX4 4TN. United Kingdom .
15	Benevity (UK Online Giving)	1,59,570	TRANSFER	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
16	Benevity (UK Online Giving)	8,471	TRANSFER	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
17	Benevity (UK Online Giving)	5,865	TRANSFER	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
18	Benevity (UK Online Giving)	53,381	TRANSFER	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
19	Benevity (UK Online Giving)	1,41,945	TRANSFER	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
20	Paula Maria Patel	4,000	TRANSFER	5 Chedworth Gate, Swindon, Wiltshire, SN3 1NE, United Kingdom
21	Benevity (UK Online Giving)	37,044	TRANSFER	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
	Total Foreign Donations Received	5,81,868		

Particulars	March 31, 2023	March 31, 2022
Total Foreign Grants	1,25,93,791	1,03,16,658
Total Foreign Donations	5,81,868	5,47,699
Total Donation Received in Kind	-	-
Total Foreign Contribution	1,31,75,659	1,08,64,357



Note No: 15

Notes to Accounts

1. It is the policy of Baale Mane Trust to prepare its financial statements on accrual basis. The accrual basis of accounting is the method of recording transactions by which revenue, expenses, assets and liabilities are recognized in the accounts in the period in which they accrue or arise. Accounting Standards issued by The Institute of Chartered Accountants of India are

2. Significant Accounting Policies:

i. Property, Plant and Equipment and Intangible Assets have been stated at historical cost (net of depreciation).

ii. Depreciation is provided at the rates and in the manner specified in the Income Tax Rules, 1962.

iii. Employee Benefits: Salaries, wages, bonus, paid leave and non-monetary benefits are accrued in the period in which the associated services are rendered by employees of the trust. Short term accumulated absences are non-vesting as per the

iv. Revenue Recognition:

- a) Interest is recognized on a time proportion basis taking into account the principal amount outstanding and the
- b) Grants are recognized as revenue when there is reasonable assurance that the Trust will comply with the conditions attached to them
- c) Other incomes are recognized as and when they are received/accrued.

3. A provision is recognized if, as a result of a past event, the Trust has a present obligation that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognized at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. The provisions are measured on an undiscounted basis. Provision in respect of loss on contingencies relating to claims, litigation, assessment, fines, penalties, etc. are recognized when it is probable that a liability has been incurred and the amount can be estimated

4. A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the trust or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The trust does not recognize a contingent liability but discloses its existence in the

5. Previous year figures have been regrouped to make them comparable wherever necessary.

6. Technical Guide on Accounting for Not-for-Profit Organizations was published in June 2023 by Institute of Chartered Accountants of India. Trust has made an effort to present the financial statements as per the Revised Technical Guide to the



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