



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, 2019, and the Income and Expenditure 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, 2019 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



Place of Signature: Bangalore
Date: October 19, 2019

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Ravishankar Hegde
Partner
ICAI Membership No. 232520

UDIN: 19232520AAAACO1609

Annexure 1

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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, 2019
FOREIGN CONTRIBUTION

AMOUNT (Rs.)		LIABILITIES	SCH	AMOUNT (Rs.)		AMOUNT (Rs.)		ASSETS	SCH	AMOUNT (Rs.)	
31-03-2018				31-03-2019		31-03-2018				31.03.2019	
1,654,619		Capital Fund		4,710,696			2,202,605	Fixed Assets (Including Capital WIP)	1		10,257,145
3,046,077	4,710,696	Opening Balance		9,023,195	13,733,892						
		Add: Excess of Income over Expenditure									
		Capital Reserve Fund									
32,482		Opening Balance		11,794		24		Current Assets			
-		Add: Assets received in kind		-		405,930		Cash in hand		6,911	
17,848		Less : Loss on sale of Asset received in kind		-		30,300		Bank Balance (SBI-31477952026)		1,789,322	
2,840	11,794	Less : Depreciation for the year	1	2,156	9,637	800		Staff Loans & Advances	2	168,518	
						2,064,791		Deposits		3,690	
						9,160		Fixed Deposits	3	1,636,817	
						13,975		TDS Receivable	15	24,005	
						115,000	2,639,979	Sundry Debtors	13	37,292	
								Building Construction Advance		-	3,666,554
		Current Liabilities									
		Provisions	16	43,500							
13,975		TDS Payable		-							
20,351		Sundry Creditors	12	34,350							
85,769		Interbranch-Local	14	28,418							
	120,095	Outstanding Expenses		73,902	180,170						
	4,842,585				13,923,699		4,842,585				13,923,699

Notes to Accounts-Schedule No: 18

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

For Baale Mane Trust


 Rakhi Sundar
 Treasurer


 Indira Raghupathy
 Chairperson

Date : October 19, 2019
 Place : Bangalore



As per our report of even date attached

For M.A.BRAGANZA & ASSOCIATES
 Chartered Accountants
 Firm Registration No. 0005075




 Ravishankar Hegde
 Partner
 ICAI Membership No.232520

BAALE MANE TRUST
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2019
FOREIGN CONTRIBUTION

AMOUNT[Rs.]	EXPENDITURE	SCH	AMOUNT[Rs.]	AMOUNT[Rs.]	INCOME	SCH	AMOUNT[Rs.]
31-03-2018			31-03-2019	31-03-2018			31-03-2019
	To Direct Expenses			8,703,841	By Grants - Monetary	17	15,784,154
933,256	Development	4	933,500	2,000,296	By Donations	17	1,440,684
558,513	Participation	5	609,551	73,910	By Bank Interest		70,801
1,433,313	Protection	6	1,677,401	48,520	By Interest on FD	3	148,674
1,502,506	Staff Cost	7	2,089,102				
1,271,469	Survival	8	1,063,192				
18,145	Transition Cost	10	-				
936,207	Independence Cost	9	936,539				
941,590	Management Salary	11	639,064				
185,491	To Depreciation	1	472,769				
3,046,077	To excess of income over expenditure		9,023,195				
10,826,567			17,444,313	10,826,567			17,444,313

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

For Baale Mane Trust


 Rakhi Sundar
 Treasurer


 Indra Raghupathy
 Chairperson

Date : October 19, 2019
 Place : Bangalore




As per our report of even date attached

For M.A.BRAGANZA & ASSOCIATES

Chartered Accountants

Firm Registration No. 0005075


 Ravishankar Hegde
 Partner

ICAI Membership No.232520



BAALE MANE TRUST
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2019
FOREIGN CONTRIBUTION

AMOUNT(Rs.)	RECEIPTS	SCH	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENTS	SCH	AMOUNT(Rs.)
31-03-2018			31-03-2019	31-03-2018			31-03-2019
	To Opening Balance			1,543,278	By Fixed Assets	1	7,937,476
582	Cash in Hand		24	400,000	By Capital WIP	1	591,991
451,567	Bank Balance		405,930		By Direct Expenses		
	(SBI - 31477952026)		-	933,256	Development	4	933,500
521,123	Fixed Deposit - 35999485295		2,064,791	558,513	Participation	5	609,551
8,703,841	To Grants	17	15,784,154	1,433,313	Protection	6	1,677,401
2,000,296	To Donations	17	1,440,684	1,502,506	Staff Cost	7	2,089,102
73,910	To Bank Interest		70,801	1,271,469	Survival	8	1,063,192
48,520	To Interest on FD	3	148,674	18,145	Transition Cost	10	-
164,000	To Loans Recovered		24,800	941,590	Management Salary	11	639,064
1,635,516	To Interbranch	14	137,039	936,207	Independence Cost	9	936,539
-	To Provisions		25,000				
-	To Sundry Creditors		120,887	115,000	By Building Construction Advance		-
13,975	To TDS		-	500	By Children Deposit		-
89,000	To Staff Advance (Recovery)		-	-	BY ASD Deposit		3,690
-	To Children Deposit		800	55,000	By Loans and Advances		163,018
-	To Building Advance		115,000	1,504,356	By Inter Branch	14	194,390
				4,852	By TDS Receivable	15	14,845
				13,600	To Sundry Creditors		51,778
					By Closing Balance		
				24	Cash in Hand		6,911
				405,930	Bank Balance		1,789,322
					(SBI - 31477952026)		
				2,064,791	Fixed Deposits		1,636,814
13,702,330			20,338,583	13,702,330			20,338,583

Auditors' Report

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

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 Foreign contribution transactions for the year ended March 31, 2019.

For Baale Mane Trust

Rakhi Sundar

Rakhi Sundar
Treasurer

Date : October 19, 2019
Place : Bangalore



Indira R

Indira Raghupathy
Chairperson



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

Ravishankar Hegde
Partner
ICAI Membership No.232520

Schedule-1 Schedules Forming part of Balance Sheet & Income and Expenditure Account

(Amounts in Rs.)

PARTICULARS	GROSS BLOCK				DEPRECIATION BLOCK						NET BLOCK	
	Cost as on 01.04.2018	Additions Before 30.09.2018	Additions After 30.09.2018	Deletions/ Transfer	Cost as on 31.03.2019	Rate of depreciation	As on 01.04.2018	For the year 2018-19	Deletions/ Transfer	Up to 31.03.2019	WDV as on 31.03.2019	WDV as on 31.03.2018
FURNITURE AND FITTINGS												
Bajaj Fan	15,518	-	-	-	15,518	10%	2,948	1,257	-	4,205	11,313	12,570
Fan	2,800	-	-	-	2,800	10%	963	184	-	1,147	1,653	1,837
BUILDING												
New Dining Block FY 2018-19	-	-	7,839,087	-	7,839,087	5%	-	195,977	-	195,977	7,643,110	-
MACHINERY AND PLANT												
a) Computers												
Computers	8,220	-	-	-	8,220	40%	8,185	14	-	8,199	21	35
LED Monitor	6,858	-	-	-	6,858	40%	5,212	658	-	5,870	988	1,646
b) Motor cars												
Tata Winger	752,539	-	-	-	752,539	15%	490,006	39,380	-	529,386	223,153	262,539
Auto	122,890	-	-	-	122,890	15%	77,058	6,875	-	83,933	38,957	45,832
Tempo Traveller	1,438,787	-	-	-	1,438,787	15%	107,905	199,628	-	307,533	1,131,254	1,330,882
c) Electrical and other Equipments												
Weighing Machine	735	-	-	-	735	15%	499	35	-	534	201	236
UPS	60,992	-	-	-	60,992	15%	25,171	5,373	-	30,544	30,448	35,821
Water Filter	15,000	-	-	-	15,000	15%	9,010	899	-	9,909	5,091	5,990
Projector and Projector Screens	30,780	-	-	-	30,780	15%	30,512	40	-	30,552	228	268
HP Printer	19,244	-	-	-	19,244	15%	7,426	1,773	-	9,199	10,045	11,818
Hard Disk	10,639	-	-	-	10,639	15%	1,798	1,326	-	3,124	7,515	8,841
Forbes Water Filter	27,990	-	-	-	27,990	15%	5,983	3,301	-	9,284	18,706	22,007
CCTV Camera	50,700	-	95,790	-	146,490	15%	3,803	14,219	-	18,022	128,468	46,898
Wireless Telephone	-	2,599	-	-	2,599	15%	-	390	-	390	2,209	-

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Fixed Asset-Sch 1

Page 1



Schedule-1
FIXED ASSETS

Schedules Forming part of Balance Sheet & Income and Expenditure Account

(Amounts in Rs.)

PARTICULARS	GROSS BLOCK				Cost as on 31.03.2019	Rate of depreciation	DEPRECIATION BLOCK				NET BLOCK	
	Cost as on 01.04.2018	Additions Before 30.09.2018	Additions After 30.09.2018	Deletions/ Transfer			As on 01.04.2018	For the year 2018-19	Deletions/ Transfer	Up to 31.03.2019	WDV as on 31.03.2019	WDV as on 31.03.2018
d) Books												
Library Books	8,568	-	-	-	8,568	40%	4,970	1,439	-	6,409	2,159	3,598
Sub Total	2,572,260	2,599	7,934,877	-	10,509,736		781,449	472,769	-	1,254,217	9,255,519	1,790,812
Contribution Received in Kind												
MACHINERY AND PLANT												
Yoga Mat	18,034	-	-	-	18,034	15%	7,790	1,537	-	9,327	8,707	10,244
Library Books	2,256	-	-	-	2,256	40%	2,104	61	-	2,165	91	152
Laptop	51,980	-	-	-	51,980	40%	50,583	559	-	51,142	838	1,397
Sub Total	72,270	-	-	-	72,270		60,477	2,156	-	62,633	9,637	11,793
Capital WIP	400,000	8,664,884	-	8,072,893	991,991						991,991	400,000
Total	2,644,530	2,599	7,934,877	-	10,582,006		841,926	474,925	-	1,316,851	10,257,146	2,202,605

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Fixed Asset-Sch 1



Schedule 2: Staff Advances and Loans

All amounts are in Rupees

S. No.	Name	Opening balance (As on 01/04/2018)	Advance Paid during the Year	Recovered during the Year	Closing balance (As on 31/03/2019)
1	Bhaskar Salary advance	3,000	50,000	53,000	-
2	Salary Advance Mary C	18,000	-	18,000	-
3	Salary Advance Radha Nayak	-	17,500	14,000	3,500
4	Lawrence	-	8,000	8,000	-
5	Salary advance to Roopa	-	3,500	3,500	-
6	John Joseph Raju	1,000	500	1,500	-
7	Jemima- Stipend Advance	-	9,500	-	9,500
Other Advances					
1	Hostel Advances	5,500	4,000	4,000	5,500
2	Jemima house rent	-	150,018	-	150,018
Loans					
1	Mary C	2,800	1,200	4,000	-
Total		30,300	244,218	106,000	168,518

Schedule 3: DEPOSITS

FD & Interest on FD Schedule - Foreign Contribution as on 31.03.2019

S. No.	FDR Number	Balance as on 01/04/2018	Deposit during the year	Date of Maturity	Interest			Balance as on 31/03/2019
					Gross	TDS	Net	
1	35999485295	554,457		11-Aug-19	38,156	3,817	34,340	588,797
2	37544197084	503,444		16-Aug-19	32,631	3,257	29,375	532,819
3	37544198317	1,006,890		16-Aug-19	60,997	6,081	54,917	-
4	37983444842		500,000	01-Oct-19	16,890	1,690	15,200	515,200
TOTAL		2,064,791	500,000		148,674	14,845	133,832	1,636,817

Rondal *QR*



All amounts are in Rupees

Schedule 4

Development	Amount(Rs.) as on 31st March 2019	Amount(Rs.) as on 31st March 2018
Particulars		
School Admission & Fees		
- Basaweshwara School Admission Fees	1,855	-
- Monthly School Fees	15,550	12,800
- PU College Fees	187,500	214,580
- Exam Fee	5,530	4,787
- St Annes admission fees	297,490	309,550
- St Annes school fees	142,850	140,800
- Vivekananda Vidyavardaka admission fee	109,302	91,273
- TC Charge	2,650	-
- Counseling Fee	42,594	21,250
- School day fee	5,295	-
- Other School and College Expenses	-	3,650
Clothes & Uniform		
- Children's Uniform	24,998	30,767
- Clothes Purchase and Stitching	400	-
- Uniform Stitching Charges	-	9,920
- T-Shirt Purchase	4,935	-
- Dance Costume Expenses	-	13,850
Footwear		
Children Shoes and Slipper	6,998	-
Footwear	3,020	23,258
Slipper Purchase	450	-
Stationery		
- Children's Stationery	3,296	8,389
- 2nd PUC Stationery	3,408	8,146
- St Annes school Children Stationery	2,446	-
Transportation		
- PUC Student Travel Allowance	9,194	-
- Children Travel Allowance	46,439	22,416
Children Account Expenses	2,300	-
ACER Test	-	17,820
Videography Expenses	15,000	-
Total	933,500	933,256

Rudra *JP*



Schedule-5

<u>Participation</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
<u>Particulars</u>	<u>as on 31st March</u>	<u>as on 31st March</u>
	<u>2019</u>	<u>2018</u>
<u>Extra Curricular Activities</u>		
- Sponsor material travel charges	-	5,090
- Textile training	1,092	-
- Annual Day Fees	18,850	-
- English Language Training Development	540,431	428,847
<u>Festival & Other Expenses</u>		
- Sponsors' Get-together Expenses	-	52,640
- Festival celebrations	-	18,116
- Rangoli powder expenses	-	420
- Children's Day Expenses	-	800
- Floor mat rent	-	3,100
- 1st & 2nd PUC Students Expenses	1,740	-
<u>Outings for Children</u>		
- Large trip (Shadhika)	13,000	29,800
- TT Vehicle rent	3,500	-
- Graduation day	13,770	-
- Outing lunch expenses	2,287	-
- Self defence training	8,000	-
- Trustee meeting expenses	1,523	-
- PUC - One Day Trip	1,940	-
- Lunch Expenses	3,418	12,593
- Film expenses	-	7,107
Total	609,551	558,513

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Schedule-6

<u>Protection</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
<u>Particulars</u>	<u>as on 31st March</u>	<u>as on 31st March</u>
	<u>2019</u>	<u>2018</u>
<u>Health care</u>		
- Eye Check up Charges	4,050	-
- Hospital Expenses	34,109	4,874
- Health Session	8,060	24,063
- Petticoat and Other expense	23,417	28,851
<u>Transport</u>		
- Auto Gas, Diesel & Maintenance Expenses	290,110	286,280
- Cab rent	3,014	-
- Travelling and Conveyance	-	3,700
- Nano car insurance	3,498	3,898
- Nano car Petrol and service	3,750	33,866
- New traveller insurance	49,932	-
- New traveller tax	46,281	-
- Vehicle insurance	3,543	-
- Tata Winger Insurance	17,803	17,297
- Tata Winger maintenance	66,617	155,492
<u>Maintenance & Security</u>		
- Security Charges	226,560	106,651
- Cable T V Charges	660	6,365
- Vehicle maintenece	33,847	1,790
- Pest control	34,597	27,258
- Cleaning Material	39,997	35,816
- Repairs and Maintenance	84,154	73,932
- Photographs of Children	3,460	11,410
- Building Labour living rent	-	5,754
- Computer Maintenance	-	20,650
- General Expenses	-	650
- Internet Charges	-	5,760
- Office Maintenance Charges	-	47,738
- Yoga Pants purchase	-	13,200
- Cleaning expense	3,500	7,820
- Background Verification	10,148	-
<u>Building Utility Costs</u>		
- Electricity Charges	62,768	44,248
- Telephone Charges	6,450	28,151
<u>Administrative & Office Supplies</u>		
- Accounts, Professional & Legal Fees	188,800	39,906
- Accounting Charges	6,000	-
- Audit Fee	-	189,571
- Professional Charges	364,810	139,750
- Panchayat Tax	22,533	15,120
- Interest on TDS	5,242	-
- Care plan work book print	1,551	1,591
- Bank Charges	6,702	4,382
- Office Stationery, Postage & Courier	9,260	36,296
- Rates & Taxes	-	135
- Telephone and internet charges	12,178	-
- Koramangala Office Expenses	-	6,800
- Tally Software Renewal	-	4,248
Total	1,677,401	1,433,313



Rundal

92

Schedule-7

Staff Cost	Amount(Rs.)	
	as on 31st March 2019	as on 31st March 2018
Particulars		
Salary	1,529,039	1,097,550
Part Time Staff Salary	227,450	112,250
Stipend	50,564	-
Bonus	86,000	70,450
Staff Insurance	44,087	72,891
Staff TA	149,463	68,623
Staff Welfare	2,499	80,742
Total	2,089,102	1,502,506

Schedule-8

Survival	Amount(Rs.)	
	as on 31st March 2019	as on 31st March 2018
Particulars		
<u>Utilities</u>		
- Cooking Gas	114,235	122,695
- Auto Charges for Cooking Gas	-	8,600
- Cooking gas delivery charges	7,100	-
<u>Garden</u>		
- Labour Charges	-	32,650
- Purchase of Seeds and Garden Maintenance	3,290	6,956
- Tractor Charges	500	3,700
- Borewell Point	-	1,000
<u>Nutrition</u>		
- Purchase Chicken	132,595	117,885
- Purchase of Fish	27,617	87,350
- Purchase of Fruits	83,898	109,534
- Purchase of Milk	119,338	91,394
- Ration expenses	434,913	513,587
- Purchase of Vegetables	102,880	118,973
- Purchase of Snacks	28,266	48,135
- Purchase of Mutton	8,560	9,010
Total	1,063,192	1,271,469

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Schedule-9

<u>Independence Cost</u>	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2019	as on 31st March 2018
BA Course		
- Course Fees	-	8,303
- Farewell Fees	-	200
- BA Stationery	1,430	-
B.Com course		
- B.Com Course Fees	143,670	133,456
- B.Com Tuition Fees	-	-
- B.Com Stationery	5,755	18,305
- English Language Training	-	426,494
Nursing Stationery	-	185
B ED course		
- B ED Admission Fees	50,300	-
- B ED Stationery	5,690	-
<u>Maintenance Expenses</u>		
- Hostel Fees	457,450	259,750
<u>College</u>		
- Exam fees	524	-
- Tuition fees	4,000	-
- Unnathi Training fees	18,110	-
<u>Miscellaneous expenses</u>		
-Cloth Purchasing & Stitching charges	8,691	9,764
- Other Expenses	900	-
- PAN Card Expenses	350	-
-Transport	39,453	29,697
-PG Living Expenses	5,580	-
- Verification Charges	480	-
- Vocational Training Fees	65,047	-
- Yoga Class Charges	2,512	-
- Footwear expense	1,740	-
- Interview expenses	1,313	-
- Lunch expenses	1,455	-
- Photo charges	180	-
- New Mobile and Sim	4,080	-
- Pocket money	80,998	47,759
- TALLY ERP Course Fees	5,400	-
- Training transport	11,285	-
- Training charges	3,570	-
- Uniform	1,600	-
- Books & Periodicals	14,126	-
- Independence Student Outing expenses	-	1,794
- Tailoring Course Charges	-	500
-Blood test charges transition	850	-
Total	936,539	936,207



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Schedule-10

Transition Cost	Amount(Rs.)	
	as on 31st March 2019	as on 31st March 2018
Exam - fee Transition	-	5,095
Footwear Transition	-	550
Tuition Fess Transition	-	12,500
Total	-	18,145

Schedule 11

Management Salary	Amount(Rs.)	
	as on 31st March 2019	as on 31st March 2018
Mary C - Salary	223,629	495,000
Roopa Bonus	19,000	13,500
Reshma G Mohan Salary	-	187,090
Reshma G Mohan Bonus	-	40,000
Mary C Bonus	-	45,000
Vinay salary	166,935	-
Roopa - Salary	229,500	161,000
Total	639,064	941,590

Schedule 12

Sundry Creditors	Amount(Rs.)	
	as on 31st March 2019	as on 31st March 2018
Eureka Forbes Limited	9,990	18,990
M A Braganza & Associates	-	1,361
Seva Security Services	24,360	-
Total	34,350	20,351

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Schedule 13

Sundry Debtors	Amount(Rs.)	
	as on 31st March 2019	as on 31st March 2018
Particulars		
Enfold Proactive Health Trust	750	4,875
Ruchir Kumar Saraf	9,100	9,100
M A Braganza & Associates	6,639	-
Tandem Accounting Services	11,790	-
Banjara Academy	4,048	-
Akshar Power Yoga Academy	4,965	-
Total	37,292	13,975

Schedule 14

Interbranch A/c			
	Paid during the year(Non cash)	Received during the year	Closing balance (As on 31/03/2019)
Opening balance (As on 01/04/2018)	85,769	194,390	28,418

Schedule 15

TDS Receivable			
	Accrued	Received	Closing balance (As on 31/03/2019)
Opening balance (As on 01/04/2018)	9,160	14,845	24,005

Schedule-16

Provisions

Particulars	as on 31st March 2019	as on 31st March 2018
<u>Provision for Salary Payable</u>		
- Punith A	13,500	-
- Rashmi	4,500	-
- Sandhyashree	5,000	-
- Kemparaju	4,500	-
- Radha Nayak	500	-
Roopa Bonus	13,500	-
Provision for Accounting Charges	2,000	-
Total	43,500	-

For Baale Mane Trust


Rakhi Sundar
Treasurer




Indira Raghupathy
Chairperson



Date : October 19, 2019
Place : Bangalore

Schedule 17

Grants Received for the Year 2018-19

Name of the Donor	AMOUNT	MODE	DEPOSIT DATE	PURPOSE	ADDRESS
1 THE FRIENDS OF BAALEMANE	1,083,292	NEFT	09-Aug-18	APRIL TO JUNE GRANT	UNITED KINGDOM
2 THE FRIENDS OF BAALEMANE	987,550	NEFT	24-Aug-18	JULY TO SEPTEMBER GRANT	UNITED KINGDOM
3 THE FRIENDS OF BAALEMANE	1,123,197	NEFT	14-Dec-18	OCT TO DEC GRANT	UNITED KINGDOM
4 THE FRIENDS OF BAALEMANE	1,496,480	NEFT	06-Jul-18	BUILDING PROJECT	UNITED KINGDOM
5 THE FRIENDS OF BAALEMANE	996,730	NEFT	31-Jan-19	EDUCATIONAL	UNITED KINGDOM
6 THE FRIENDS OF BAALEMANE	896,730	NEFT	15-Mar-19	BUILDING PROJECT	UNITED KINGDOM
7 COMMON WEALTH FOREIGN (SHADHIKA PROJECT)	2,005,272	TRANSFER	05-Apr-18	EDUCATIONAL	UNITED STATES OF AMERICA
8 COMMON WEALTH FOREIGN (SHADHIKA PROJECT)	14,110	CASH	08-Feb-18	GRADUATION DAY CELEBRATION	UNITED STATES OF AMERICA
9 THE KIRAN ANJALI PROJECT	1,992,720	TRANSFER	25-May-18	EDUCATIONAL	UNITED STATES OF AMERICA
10 THE KIRAN ANJALI PROJECT	2,096,175	TRANSFER	07-Jun-18	EDUCATIONAL	UNITED STATES OF AMERICA
11 THE KIRAN ANJALI PROJECT	2,001,930	TRANSFER	27-Jul-18	EDUCATIONAL	UNITED STATES OF AMERICA
12 THE KIRAN ANJALI PROJECT	1,089,968	NEFT	24-Dec-18	BUILDING PROJECT	UNITED STATES OF AMERICA
Total Grant received	15,784,154				

Donations Received during the Year 2018-19

1 LION BRIDGE TECHNOLOGIES PVT LTD	100,000	CHEQUE	07-Nov-18	EDUCATIONAL	MUMBAI
2 LETZDREAM FOUNDATION (UK)	5,846	TRANSFER	10-Apr-18	EDUCATIONAL	LONDON
3 LETZDREAM FOUNDATION (UK)	12,755	TRANSFER	18-Jun-18	EDUCATIONAL	LONDON
4 LETZDREAM FOUNDATION (UK)	52,236	TRANSFER	03-Oct-18	EDUCATIONAL	LONDON
5 LETZDREAM FOUNDATION (UK)	1,008,124	TRANSFER	22-Oct-18	EDUCATIONAL	LONDON
6 LETZDREAM FOUNDATION (UK)	10,310	TRANSFER	05-Feb-19	EDUCATIONAL	LONDON
7 LETZDREAM FOUNDATION (UK)	18,023	TRANSFER	30-Nov-18	EDUCATIONAL	LONDON
8 VICTORIA	10,500	CASH	08-Oct-18	OOA EXPENSES	UNITED STATES OF AMERICA
9 VICTORIA	3,500	CASH	08-Oct-18	LUNCH EXPENSES	UNITED STATES OF AMERICA
10 JANAKI DINUSHIKA TIBBOTUWDA DENIYAGE	5,000	CASH	13-Dec-18	EDUCATIONAL	BANGALORE
11 PAULA MARIA	5,000	TRANSFER	02-Nov-18	DIWALI LUNCH	UNITED KINGDOM
12 PAULA MARIA	15,000	TRANSFER	03-Nov-18	DIWALI LUNCH	UNITED KINGDOM
13 MALINI SHANMUGARAJ	33,261	TRANSFER	14-May-18	EDUCATION	UNITED STATES OF AMERICA
14 PAULA MARIA	6,000	TRANSFER	05-Jun-18	LUNCH EXPENCES	UNITED KINGDOM
15 BEN EVITY	19,908	TRANSFER	01-Aug-18	EDUCATION	Germany
16 BEN EVITY	10,252	TRANSFER	30-Nov-18	EDUCATION	Germany
17 BEN EVITY	118,112	TRANSFER	30-Jan-19	EDUCATION	Germany
18 BEN EVITY	6,858	TRANSFER	05-Mar-19	EDUCATION	Germany
Total Foreign Donations Received	1,440,684				

Total Foreign Contribution Received **17,224,838**

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Schedule No: 18

Notes to Accounts (Foreign Contribution)

1. Baale Mane 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 Baale Mane Trust to prepare its financial statements on a 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. In FY 2017-18, CBDT has issued a notification amending the Rule 5 of the Income-Tax Rules, 1962. According to this amendment, the highest rate of depreciation that can be availed is 40%.

- b. Donations of fixed assets received in kind are recorded at a value that approximates the market value. The capital reserve is created (except the point mentioned below) 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.

During the year, BMT has received RD TMT steel bars worth Rs. 6,54,359/- as a donation in kind for the construction of the new building. Including this amount, the new Building has been capitalized, and hence capital reserve has not been created in the books of account for this donation received in-kind amount.

- c. The closing balance of Capital Work in progress represents amount paid to the contractor for the renovation of old building.

3. 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.

4. Previous year's figures have been regrouped wherever necessary.

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