



## 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, 2022, 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, 2022 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. 0005075



Ravishankar Hegde  
Partner  
ICAI Membership No. 232520  
UDIN: 22232520AMYNCL3485



Place: Bangalore  
Date: July 15, 2022

## 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, 2022**  
**FOREIGN CONTRIBUTION ACCOUNT**

LIABILITIES	SCH	AMOUNT (Rs.)		ASSETS	SCH	AMOUNT (Rs.)	
		March 31, 2022	March 31, 2021			March 31, 2022	March 31, 2021
<u>Capital Fund</u>	2	18,028,011	17,396,408	Fixed Assets (Including Capital WIP & Dormitory WIP)	1	10,590,407	11,322,301
<u>Capital Reserve Fund</u>	3	62,814	79,287	<u>Current Assets</u>			
				Cash in hand		288	145
<u>Current Liabilities</u>				<u>Bank Balances</u>			
Duties and Taxes	7	6,120	-	SBI-31477952026		4,569,815	4,461,383
Provisions	8	326,476	3,536	S B I FCRA A/C No .25638		1,441,555	-
Sundry Creditors	9	23,880	64,423	Loans & Advances	5	25,100	16,135
ESI Payable		3,301	-	Deposits	6	3,690	3,690
Expense Payable		69,403	107,560	Fixed Deposits		1,867,623	1,834,953
				TDS Receivable	4	21,529	12,608
<b>Total</b>		<b>18,520,007</b>	<b>17,651,214</b>	<b>Total</b>		<b>18,520,007</b>	<b>17,651,214</b>

**Notes to Accounts-Schedule No: 19**

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

As per our report of even date attached

*[Signature]*  
**Girish Venkataswamy**  
 Treasurer

**For Baale Mane Trust**  
*[Signature]*  
**Indira Raghupathi**  
 Chairperson



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

*[Signature]*

**Ravishankar Hegde**  
 Partner  
 ICAI Membership No.232520  
 UDIN -22232520AMYNCL3485



Date : July 15, 2022  
 Place : Bangalore

**BAALE MANE TRUST**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2022**  
**FOREIGN CONTRIBUTION ACCOUNT**

EXPENDITURE	SCH	AMOUNT( Rs.)		INCOME	SCH	AMOUNT( Rs.)	
		March 31, 2022	March 31, 2021			March 31, 2022	March 31, 2021
<b>To Direct Expenses</b>							
Development	11	735,188	697,475	By Grants - Monetary	18	10,316,658	7,946,101
Participation	12	895,693	502,716	By Donations	18	547,699	2,874,045
Protection	13	1,804,656	1,360,066	By Donations In Kind		-	25,750
Staff Cost	14	4,442,887	3,979,861	By Savings Bank Interest		120,114	123,272
Survival	15	923,319	1,004,900	By Interest on Income Tax Refund		-	1,184
Independence Cost	16	820,999	843,288	By Fixed Deposit Interest	6	41,591	95,874
Transition Cost	17	-	57,027				
To Depreciation	1	771,717	807,140				
To Balances Written Off		-	700				
To Assets transferred to Capital Reserve		-	25,750				
To Excess of income over expenditure		631,603	1,787,303				
<b>Total</b>		<b>11,026,062</b>	<b>11,066,226</b>	<b>Total</b>		<b>11,026,062</b>	<b>11,066,226</b>

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

**For Baale Mane Trust**

*Girish Venkataswamy*  
**Girish Venkataswamy**  
 Treasurer

Date : July 15, 2022  
 Place : Bangalore



*Indira Raghupathi*  
**Indira Raghupathi**  
 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  
 UDIN -22232520AMYNCL3485



**BAALE MANE TRUST**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2022**

**FOREIGN CONTRIBUTION ACCOUNT**

RECEIPTS	SCH	AMOUNT (Rs.)		PAYMENTS	SCH	AMOUNT (Rs.)	
		March 31, 2022	March 31, 2021			March 31, 2022	March 31, 2021
To Opening Balance			15,677	By Fixed Assets	1	56,296	380,229
Cash in Hand		145		By Direct Expenses			
<b>Bank Balance</b>				Development	11	735,188	697,475
SBI A/C - 31477952026		4,461,383	2,637,373	Participation	12	893,293	502,716
Fixed Deposit - 35999485295	6	1,834,953	1,746,273	Protection	13	1,844,779	1,443,106
To Grants	18	10,316,558	7,946,101	Staff Cost	14	4,113,346	3,995,645
To Donations	18	547,699	2,874,045	Survival	15	961,476	1,004,900
To Bank Interest		120,114	122,535	Transition Cost	17	-	57,027
To Interest on FD		32,670	88,680	Independence Cost	16	820,999	843,288
To Loans and Advances recovered		224,542	50,630	By Loans and Advances paid		233,505	54,758
To Interbranch Transfer		-	53,268	By Inter-Branch Transfer		-	289,678
To Interest on Income Tax Refund		-	1,184	<b>By Closing Balance</b>		288	145
To TDS Received		-	29,536	Cash in Hand		-	-
				<b>Bank Balance</b>		4,569,815	4,461,383
				SBI A/C - 31477952026		1,441,555	-
				SBI FCRA A/C No. 25638		1,867,623	1,834,953
				Fixed Deposits	6		
<b>Total</b>		<b>17,538,164</b>	<b>15,565,303</b>	<b>Total</b>		<b>17,538,164</b>	<b>15,565,303</b>

**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 Foreign contribution transactions for the year ended March 31, 2022.

For Baale Mane Trust

*Girish Venkataswamy*  
Girish Venkataswamy  
Treasurer

Date : July 15, 2022  
Place : Bangalore

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  
UDIN -22232520AMYNCL3485



**Schedules Forming part of Balance Sheet & Income and Expenditure Account**

(Amounts in Rs.)

Schedule-1 FIXED ASSETS	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, 2021	Before Sept 30, 2021	After Sept 30, 2021	Transfer	March 31, 2022	Depn	April 1, 2021	year 2021-22	Transfer	March 31, 2022	March 31, 2021	March 31, 2021				
	<b>FURNITURE AND FITTINGS</b>																
	Bajaj Fan	15,518	-	-	-	15,518	10%	6,354	916	-	8,247	9,164	18,490	16,641	6,219	6,219	18,490
	Fan	22,860	-	-	-	22,860	10%	4,370	1,849	-	6,278	6,976	6,976	6,278	1,065	-	6,976
	Decor Drapes	7,343	-	-	-	7,343	10%	367	698	-	-	-	-	-	-	-	-
	<b>BUILDING</b>																
	New Dining Block FY 2018-19	10,808,793	-	-	-	10,808,793	5%	1,160,196	482,430	-	9,166,167	9,648,597	9,648,597	-	1,642,626	-	9,648,597
	<b>MACHINERY AND PLANT</b>																
	<b>a) Computers</b>																
	Computers	16,480	-	-	-	16,480	40%	13,499,128	1,193	-	1,789	2,981	356	213	6,645	-	356
	LED Monitor	6,858	-	-	-	6,858	40%	6,502	142	-	23,760	39,600	39,600	23,760	42,240	-	39,600
	LAPTOP	66,000	-	-	-	66,000	40%	26,400	15,840	-	85,753	142,922	142,922	85,753	92,899	-	142,922
	MS office license	178,652	-	-	-	178,652	40%	35,730	57,169	-	-	-	-	-	-	-	-
	<b>b) Motor cars</b>																
	Tata Winger	752,539	-	-	-	752,539	15%	591,311	24,184	-	137,044	161,228	161,228	23,925	98,965	-	28,147
	Auto	122,890	-	-	-	122,890	15%	94,743	4,222	-	694,731	817,331	817,331	694,731	744,056	-	817,331
	Tempo Traveler	1,438,787	-	-	-	1,438,787	15%	621,456	122,600	-	-	-	-	-	-	-	-
	<b>c) Electrical and other Equipments</b>																
	Weighing Machine	4,157	-	-	-	4,157	15%	1,321	425	-	2,410	2,836	2,836	18,699	42,293	-	21,999
	UPS	60,992	-	-	-	60,992	15%	38,993	3,300	-	18,138	21,339	21,339	18,138	4,931	-	21,339
	D Link	23,069	-	-	-	23,069	15%	1,730	3,201	-	3,127	3,679	3,679	3,127	11,873	-	3,679
	Water Filter	15,000	-	-	-	15,000	15%	11,321	552	-	9,463	11,133	11,133	9,463	4,697	-	11,133
	Motor Pump	14,160	-	-	-	14,160	15%	3,027	1,670	-	140	165	165	140	30,640	-	165
	Projector and Projector Screens	30,780	-	-	-	30,780	15%	30,615	25	-	6,169	7,258	7,258	6,169	13,075	-	7,258
	HP Printer	19,244	-	-	-	19,244	15%	11,986	1,089	-	4,615	5,430	5,430	4,615	6,024	-	5,430
	Hard Disk	10,639	-	-	-	10,639	15%	5,209	814	-	11,488	13,515	13,515	11,488	16,502	-	13,515
	Forbes Water Filter	27,990	-	-	-	27,990	15%	14,475	2,027	-	96,442	113,461	113,461	96,442	73,807	-	113,461
	CCTV Camera	170,249	-	-	-	170,249	15%	56,788	17,019	-	2,144	2,890	2,890	2,144	12,606	-	2,890
	Airtel Hotspot	4,000	-	8,000	-	12,000	15%	1,110	1,034	-	45,840	19,110	19,110	45,840	2,199	-	19,110
	Mobile	26,450	-	31,996	-	58,446	15%	7,340	5,266	-	3,501	4,118	4,118	3,501	30,327	-	4,118
	Rest O Flash	5,700	-	-	-	5,700	15%	1,582	618	-	57,559	54,717	54,717	57,559	10,157	-	54,717
	Water Softener	74,886	13,000	-	-	87,886	15%	20,169	10,157	-	-	-	-	-	-	-	-

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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, 2021	Before Sept 30, 2021	After Sept 30, 2021	Transfer	March 31, 2022	Deprn	April 1, 2021	year 2021-22	Transfer	March 31, 2022	March 31, 2022	March 31, 2021
USB WIFI Adaptor	2,500	-	-	-	2,500	15%	694	271	-	965	1,535	1,806
Wireless Telephone	2,599	-	-	-	2,599	15%	1,003	239	-	1,242	1,357	1,596
Sports Material	60,000	-	-	-	60,000	15%	4,500	8,325	-	12,825	47,175	55,500
Bicycle	27,996	-	-	-	27,996	15%	2,100	3,884	-	5,984	22,012	25,896
Mixer Grinder	-	-	3,300	-	3,300	15%	-	248	-	248	3,053	-
<b>d) Books</b>	8,568	-	-	-	8,568	40%	7,791	311	-	8,102	466	777
Library Books	14,025,700	13,000	43,296	-	14,081,996		2,782,686	771,717	-	3,554,403	10,527,594	11,243,015
<b>Sub Total</b>												
<b>Contribution Received in Kind</b>												
<b>MACHINERY AND PLANT</b>												
Yoga Mat	18,034	-	-	-	18,034	15%	11,743	944	-	12,687	5,347	6,291
Library Books	2,256	-	-	-	2,256	40%	2,223	13	-	2,236	20	33
Laptop	110,065	-	-	-	110,065	40%	88,852	8,485	-	97,337	12,727	21,212
Camera	38,582	-	-	-	38,582	15%	10,707	4,181	-	14,888	23,694	27,875
Meditation wheel chair	6,750	-	-	-	6,750	10%	675	608	-	1,283	5,468	6,075
Apc UPS Stabilizer	1,000	-	-	-	1,000	15%	75	139	-	214	786	925
Cyber power Battery	2,000	-	-	-	2,000	15%	150	278	-	428	1,573	1,850
Induction Stove (Usha)	3,000	-	-	-	3,000	15%	225	416	-	641	2,359	2,775
Wooden table(Small)	2,000	-	-	-	2,000	10%	100	190	-	290	1,710	1,900
Wooden tipai	2,000	-	-	-	2,000	10%	100	190	-	290	1,710	1,900
Micro Oven	4,000	-	-	-	4,000	15%	300	555	-	855	3,145	3,700
TV Table	4,000	-	-	-	4,000	10%	200	380	-	580	3,420	3,800
Wooden Stand	1,000	-	-	-	1,000	10%	50	95	-	145	855	950
<b>Sub Total</b>	194,687	-	-	-	194,687		115,400	16,473	-	131,873	62,814	79,287
<b>Total</b>	14,220,387	13,000	43,296	-	14,081,996		2,898,085	788,190	-	3,686,276	10,590,407	11,322,301
<b>FY 2021-22 (Purchases)</b>	14,025,700	13,000	43,296	-	14,081,996		2,782,686	771,717	-	3,554,403	10,527,594	11,243,015
<b>FY 2020-21 (Purchases)</b>	13,645,471	66,000	314,229	-	14,025,700		1,975,546	807,140	-	2,782,686	11,243,015	11,669,925
<b>FY 2021-22 (Capital WIP)</b>	991,991	1,920,739	-	2,912,730	-		-	-	-	-	-	991,991
<b>FY 2020-21 (Dormitory WIP)</b>	-	-	-	190,696	-		-	-	-	-	-	-
<b>FY 2020-21 (Dormitory WIP)</b>	14,220,387	13,000	43,296	-	14,276,683		2,898,085	788,190	-	3,686,276	10,590,407	11,322,301
<b>FY 2021-22 (Total)</b>	13,814,407	72,750	333,229	-	14,220,387		2,068,878	829,208	-	2,898,085	11,322,301	





**Schedule 2**

All amounts are in Rupees

S. No.	Capital Fund Particulars	Amount(Rs.)	Amount(Rs.)
		as on 31st March 2022	as on 31st March 2021
1	Opening Balance	17,396,408	15,609,105
2	Add/Less: Excess of Income over Expenditure/Excess Expenditure over Income	631,603	1,787,303
	<b>Total</b>	<b>18,028,011</b>	<b>17,396,408</b>

**Schedule 3**

S. No.	Capital Reserve Fund Particulars	Amount(Rs.)	Amount(Rs.)
		as on 31st March 2022	as on 31st March 2021
1	Opening Balance	79,287	75,605
	<b>Add:</b>		
	Assets received in Kind during the year	-	25,750
	Profit on sale of Assets received in Kind	-	-
	<b>Less:</b>		
2	Depreciation for the year	16,473	22,068
	<b>Total</b>	<b>62,814</b>	<b>79,287</b>

**Schedule 4**

TDS Receivable	Year	Opening balance	Accrued	Received	Closing balance
		(As on 01/04/2021)			(As on 31/03/2022)
FY 2021-22		12,608	8,921	-	21,529
FY 2020-21		34,950	7,194	29,536	12,608



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Schedule 5: Loans & Advances

S. No.	Name	Opening balance (As on 01/04/2021)	Advance Paid during the Year	Recovered / Written off during the Year	Closing balance (As on 31/03/2022)
<b>Other Advances</b>					
1	Asiya-Advance	16,600	-	3,000	13,600
2	Savings Bank Interest	737	-	737	-
3	Advance others	(1,200)	114,035	107,335	5,500
4	Radha V advance	-	32,395	32,395	-
5	Vinay Advance	-	81,075	81,075	-
6	Hostel Advance	-	6,000	-	6,000
<b>Total - FY 2021-22</b>		<b>16,137</b>	<b>233,505</b>	<b>224,542</b>	<b>25,100</b>
<b>Total - FY 2020 -21</b>		<b>11,972</b>	<b>54,758</b>	<b>50,630</b>	<b>16,137</b>

Schedule 6: DEPOSITS

S. No.	FD Number	Balance as on April 01, 2021	Deposit during the year	Date of Maturity	Interest		Balance as on March 31, 2022
					Gross	Net	
1	35999485295	663,461	-	11-Aug-22	10,161	4,283	669,339
2	37544197084	592,063	-	16-Aug-22	19,232	1,736	609,559
3	37983444842	579,429	-	01-Oct-22	12,198	2,902	588,725
<b>TOTAL (FY 2021-22)</b>		<b>1,834,953</b>	<b>-</b>		<b>41,591</b>	<b>8,921</b>	<b>1,867,623</b>
<b>TOTAL (FY 2020-21)</b>		<b>1,746,273</b>	<b>-</b>		<b>95,874</b>	<b>7,194</b>	<b>1,834,953</b>

Schedule-7

Duties & Taxes		Amount(Rs.) as on	Amount(Rs.) as on
S. No.	Particulars	31st March 2022	31st March 2021
1	Profession Tax Payable	1,800	-
2	TDS on Contract	420	-
3	TDS on Profession	3,800	-
4	TDS Payable Salary	100	-
<b>Total</b>		<b>6,120</b>	<b>-</b>



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## Schedule-8

S. No.	Particulars	Amount (Rs.) as on 31st March 2022	Amount (Rs.) as on 31st March 2021
	<b>Provisions</b>		
	<b>Provision for Salary Payable</b>		
1	- Radha Nayak	11,500	-
2	- Manjula	8,100	-
3	- Renukashree	-	3,536
4	- Sanjana	46,800	-
5	- Ambika	10,450	-
6	- Bharathi Krishna	38,300	-
7	- Bhaskar K C	20,074	-
8	- Kamala	6,457	-
9	- Lokesh	18,689	-
10	- Mangalamma	15,406	-
11	- Nandini	4,500	-
12	- Radha V	40,800	-
13	- Rathi	23,900	-
14	- Vanajakshamma	25,800	-
15	- Vinay	55,700	-
	<b>Total</b>	<b>326,476</b>	<b>3,536</b>

## Schedule 9

S. No.	Particulars	Amount(Rs.) as on 31st March 2022	Amount(Rs.) as on 31st March 2021
	<b>Sundry Creditors</b>		
1	M A Braganza & Associates	(480)	-
2	Safety Management Services	24,360	48,140
3	Tandem Accounting Services Pvt Ltd	-	16,283
	<b>Total</b>	<b>23,880</b>	<b>64,423</b>

## Schedule 10

Inter-Branch	Year	Opening balance (As on 01/04/2021)	Paid during the year(Non cash)	Received during the year	Closing balance (As on 31/03/2022)
FY 2021-22		-	-	-	-
FY 2020-21		236,410	289,678	53,268	-



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Schedule-12		
Participation	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2022	as on 31st March 2021
<b>Extra Curricular Activities</b>		
- Sponsor lunch expenses	2,895	4,403
- Sponsor dinner expenses	15,399	3,171
- English Language Training Development	654,116	254,250
- Dance Classes	35,000	1,000
- Life skill training	115,640	98,000
- Additional supplementary education programme	16,505	7,500
- Girls Right Programme	-	82,000
<b>Festival &amp; Other Expenses</b>		
- Independence Day Exp	-	2,310
- Festival Celebration	5,138	-
<b>Outings for Children</b>		
- Self defense training	11,000	8,000
<b>Others</b>		
- Career Guidance	40,000	42,082
<b>Total</b>	<b>895,693</b>	<b>502,716</b>
Less : TDS on Life skill Training Expense	(2,400)	-
<b>Receipts &amp; Payment Schedule</b>	<b>893,293</b>	<b>502,716</b>



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Schedule-13		
Protection	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2022	as on 31st March 2021
<b>Health care</b>		
- Health Session	36,001	42,820
- Medicine Expense	57,774	45,263
- Petticoat & Panties Purchase	8,483	-
<b>Transport</b>		
- Auto Gas, Diesel & Maintenance Expenses	281,572	194,000
- Nano car insurance	3,760	3,760
- Nano car repairs	19,820	-
- New traveller tax	39,682	36,558
- New traveller insurance	46,274	47,543
- Tata Winger Insurance	16,105	17,802
- Tata Winger maintenance	70,378	8,000
- Vehicle Maintenance	2,450	45,727
<b>Maintenance &amp; Security</b>		
- Security Charges	422,165	362,507
- Cable T V Charges	1,974	220
- Pest control	33,895	34,481
- Rates and Taxes	-9,504	-
- Cleaning Material	-	5,211
- Repairs and Maintenance	61,710	175,415
- Computer Maintenance	-	10,089
- Building Insurance	16,551	-
<b>Building Utility Costs</b>		
- Electricity Charges	65,686	52,265
<b>Administrative &amp; Office Supplies</b>		
- Accounts, Professional & Legal Fees	66,339	174,463
- Professional Charges	120,360	-
- Audit Fee	99,640	22,191
- Panchayat Tax	-	35,000
- Creative & Artwork Charges	13,604	-
- Bank Charges	9,305	7,113
- Shops & establishment renewal	-	6,950
- Interest on TDS	123	-
- FCRA Renewal Charges	5,000	-
- Office Stationery	2,434	-
- Round Off	(1)	-
- Telephone and internet charges	126,641	32,688
<b>Others</b>		
- Care Packages - Covid 19	127,245	-
- Care Packages - Transport	756	-
- Diwali Gifts for Girls	16,082	-
- PPE Kit	17,500	-
- Rewards Kit - 10 Th Girls	9,853	-
- Trampolines Activities	15,000	-
<b>Total</b>	<b>1,804,656</b>	<b>1,360,066</b>
Less : Sundry Creditors Payable	(23,880)	-
Add : Sundry Creditors paid for last year	64,423	83,040
Less : TDS on Sundry Creditors	(420)	-
<b>Receipts &amp; Payment Schedule</b>	<b>1,844,779</b>	<b>1,443,106</b>



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Schedule-14		
Staff Cost	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2022	as on 31st March 2021
Salary	3,943,909	3,637,952
Bonus	154,776	115,904
Staff Insurance	32,454	41,854
Staff TA	205,220	125,233
Staff Training	14,160	5,800
Staff Welfare	4,798	-
Professional Tax	2,500	2,500
Recruitment cost	4,248	5,675
Overtime work	31,422	37,254
Travel reimbursement	10,766	7,689
ESI - Employee Contribution	7,280	-
ESI - Employer Contribution	31,354	-
<b>Total</b>	<b>4,442,887</b>	<b>3,979,861</b>
Add : March month salary paid for last year	3,536	15,784
Less : Duties & Taxes Payable	(6,601)	-
Less : March month salary payable	(326,476)	-
<b>Receipts &amp; Payments Schedule</b>	<b>4,113,346</b>	<b>3,995,645</b>
Schedule-15		
Survival	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2022	as on 31st March 2021
<b>Utilities</b>		
- Cooking Gas	111,824	112,732
- Cooking gas delivery charges	-	5,600
- Water charges	16,840	88,400
- Food Expenses	75,075	-
<b>Garden</b>		
- Labour Charges	37,600	46,575
- Purchase of Seeds and Garden Maintenance	740	560
- Tractor Charges	-	1,050
- Plant Purchase	535	-
<b>Nutrition</b>		
- Purchase Chicken and Eggs	66,651	95,914
- Purchase of Fish	46,932	51,407
- Purchase of Fruits	131,103	105,698
- Purchase of Milk	94,720	109,763
- Ration expenses	236,308	238,319
- Purchase of Vegetables	76,412	119,273
- Purchase of Snacks	26,629	24,819
- Purchase of Mutton	1,950	4,790
<b>Total</b>	<b>923,319</b>	<b>1,004,900</b>
Less : Expense Payable for Nutrition Expenses	(69,403)	-
Add : Expense paid for last year	107,560	-
<b>Receipts &amp; Payments Schedule</b>	<b>961,476</b>	<b>1,004,900</b>



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Schedule-16		
Independence Cost	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2022	as on 31st March 2021
<b>BA Course</b>		
- B.A Course Fees	25,000	25,375
- BA Exam fees	16,467	870
<b>B.Com course</b>		
- B.Com Course Fees	129,158	43,766
- B.Com Stationery	3,073	1,939
<b>BBA Course</b>		
- BBA Course Fees	50,000	50,000
<b>Maintenance Expenses</b>		
- Hostel Fees	209,100	388,600
<b>Miscellaneous expenses</b>		
- Cloth Purchasing & Stitching charges	2,136	11,053
- Covid Vaccination	3,940	-
- Footwear Independent	3,220	-
- Hardship Fund - Alumni Girls	90,000	-
- Independence Uniform	6,345	-
- Internship Expenses	-	99,200
- US Trip	-	7,965
- Convocation Fees	-	-
- Hospital Expenses	2,780	1,705
- Transport Independent	1,488	17,331
- Laptop expenses	159,600	37,000
- Phone and Internet (Independent )	4,760	36,000
- Stationery	-	12,381
- Lunch expenses	275	426
- PG Hostel for post-degree support	17,971	-
- Photo Charge (Independence Plan )	80	210
- Phone charges	-	1,494
- Pocket money	93,806	92,973
- Web designing fee	-	15,000
- Bag purchase	1,800	-
<b>Total</b>	<b>820,999</b>	<b>843,288</b>



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Schedule-17		
Transition Cost	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2022	as on 31st March 2021
Footwear Transition	-	3,980
Transition Kit	-	43,697
Colored Dress Transition	-	9,350
Photo charges Transition*	-	-
<b>Total</b>	-	<b>57,027</b>



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**Schedule 18**

**Grants Received during the Year 2021-22**

SL No	Name of the Donor	Amount ( Rs.)	Deposit Date	Mode	Purpose	Address
1	The Friends of Baale Mane	1,013,551	30/07/2021	TRANSFER	Running Cost	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
2	The Friends of Baale Mane	975,682	11/08/2021	TRANSFER	Running Cost	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
3	Commonwealth Foreign (Shadhika)	560,541	13/08/2021	TRANSFER	Education	1031, 33rd Street, Suite 172, Denver, CO 80205, USA
4	Commonwealth Foreign (Shadhika)	177,990	17/08/2021	TRANSFER	Covid needs, Hardship funds & Carepackages Kits	1031, 33rd Street, Suite 172, Denver, CO 80205, USA
5	The Kiran Anjali Project	3,623,290	25/08/2021	TRANSFER	Education	P O Box, 757, Mercer Island WA 98040 United States Of America
6	Commonwealth Foreign (Shadhika)	352,005	08/09/2021	TRANSFER	Education	1031, 33rd Street, Suite 172, Denver, CO 80205, USA
7	Commonwealth Foreign (Shadhika)	331,418	12/10/2021	TRANSFER	Education	1031, 33rd Street, Suite 172, Denver, CO 80205, USA
8	The Friends of Baale Mane	668,073	24/11/2021	TRANSFER	Running Cost	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
9	The Kiran Anjali Project	1,364,109	23/12/2021	TRANSFER	Education	P O Box, 757, Mercer Island WA 98040 United States Of America
10	The Friends of Baale Mane	1,250,000	17/03/2022	TRANSFER	Running Cost	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
<b>Total Foreign Grants Received</b>		<b>10,316,658</b>				

**Donations Received during the Year 2021-22**

1	Paula Maria Patel	8,731	20/07/2021	TRANSFER	Education	5 Chedworth Gate, Swindon, Wiltshire, SN3 1NE, United Kingdom
2	Benevity (UK Online Giving )	3,527	03/09/2021	TRANSFER	Education	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
3	Benevity (UK Online Giving )	289,454	05/10/2021	TRANSFER	Reading Programme	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
4	Benevity (UK Online Giving )	5,023	06/10/2021	TRANSFER	Education	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
5	Give Foundation	17,188	12/10/2021	TRANSFER	Education	1st Floor, Rigel, No. 15-19 Doddanekkundi, Marathahalli Outer Ring Road, Bangalore 560037, Karnataka, India
6	Benevity (UK Online Giving )	1,454	02/11/2021	TRANSFER	Education	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom



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SL No	Name of the Donor	Amount ( Rs.)	Deposit Date	Mode	Purpose	Address
7	Paula Maria Patel	15,000	04/11/2021	TRANSFER	Special Dinner	5 Chedworth Gate, Swindon, Wiltshire, SN3 1NE, United Kingdom
8	Give Foundation	14,589	12/11/2021	TRANSFER	Education	1st Floor, Rigel, No. 15-19 Doddanekkundi, Marathahalli Outer Ring Road, Bangalore 560037, Karnataka, India
9	Benevity (UK Online Giving )	14,298	02/12/2021	TRANSFER	Education	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
10	Benevity (UK Online Giving )	137,972	29/12/2021	TRANSFER	Education	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
11	Benevity (UK Online Giving )	9,854	31/12/2021	TRANSFER	Education	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
12	Benevity (UK Online Giving )	10,797	04/01/2022	TRANSFER	Education	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
13	Benevity (UK Online Giving )	19,811	03/02/2022	TRANSFER	Education	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
	<b>Total Foreign Donations Received</b>	<b>547,699</b>				

Particulars	March 31, 2022	March 31, 2021
Total Foreign Grants	10,316,658	7,946,101
Total Foreign Donations	547,699	2,874,045
Total Foreign Contribution	10,864,357	10,820,146



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**Schedule No: 19**

**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 **Mercantile Basis**. On this basis, revenue and related assets are recognized when they are earned, and expenses are recognized when they are incurred.

**Significant Accounting Policies:**

**2. Fixed Asset and Depreciation**

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 that 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. There are also some contribution received in kind not capitalized since they are non - material in nature.

**3. Revenue Recognition**

a) Donations received are accounted as an income at the time of receipt.

b) 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.

c) Interest earned is recognized based on the Bank receipts and accrual entry has been passed for March 22 interest income.

d) Miscellaneous Income is recognized on a receipt basis.

**4. Employee Benefits**

**Short Term Employee Benefits:** Salary, Wages, and other allowances and benefits are accounted as and when the same is accrued for the period.

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

